

# City of Stephenville



## Annual Program of Services 2005-2006



## MISSION STATEMENT

**The mission of the City of Stephenville is to progressively provide cost effective programs and services that encourage the highest quality of life to our citizens.**

*We dedicate ourselves to making Stephenville the most desirable place to live, work and play.*

*We envision:*

- *a safe and secure environment,*
- *an informed citizenry,*
- *educational, recreational and cultural opportunities,*
- *enhanced economic viability,*
- *a high degree of mobility and*
- *inviting and friendly park spaces.*

*Working as a team, we pledge to be:*

- *respectful of individual dignity and rights,*
- *financially responsible,*
- *ethical and responsive to our customers,*
- *innovative in addressing community needs and*
- *an organization in which we can serve with pride.*

**Quality service is the operating principle of the City of Stephenville and the responsibility of each of us. Quality means the continuous interaction and accountability of all – citizens, elected officials and staff – in the enhancement of our community vision and the improvement of city-delivered services.**

October 1, 2005

Honorable Mayor and City Council  
City of Stephenville, Texas

Dear Mayor and City Council:

I am pleased to present to you the Annual Program of Services for the City of Stephenville for 2005/2006. This document details the comprehensive strategic plan by which Stephenville strives to enhance its quality of life. The Program of Services is an outline of the programs and services to be provided by the City during the coming year. The City plays an important role in defining the way of life by developing and maintaining standards that contribute to a pleasant, attractive, dynamic and healthy community. Managing Stephenville's future growth is another priority as we work to maintain the City's unique character and preserve its rich heritage.

We feel this budget continues the direction established by our citizens and the City Council to meet the existing challenges and effectively plan for future needs. It balances the costs of new and expanded programs needed to address City priorities against the City's financial and human resources limits and its adherence to the Fiscal and Budgetary Policy.

## **CITY OF STEPHENVILLE MISSION STATEMENT**

*"To progressively provide cost effective programs and services that encourage the highest quality of life for our citizens."*

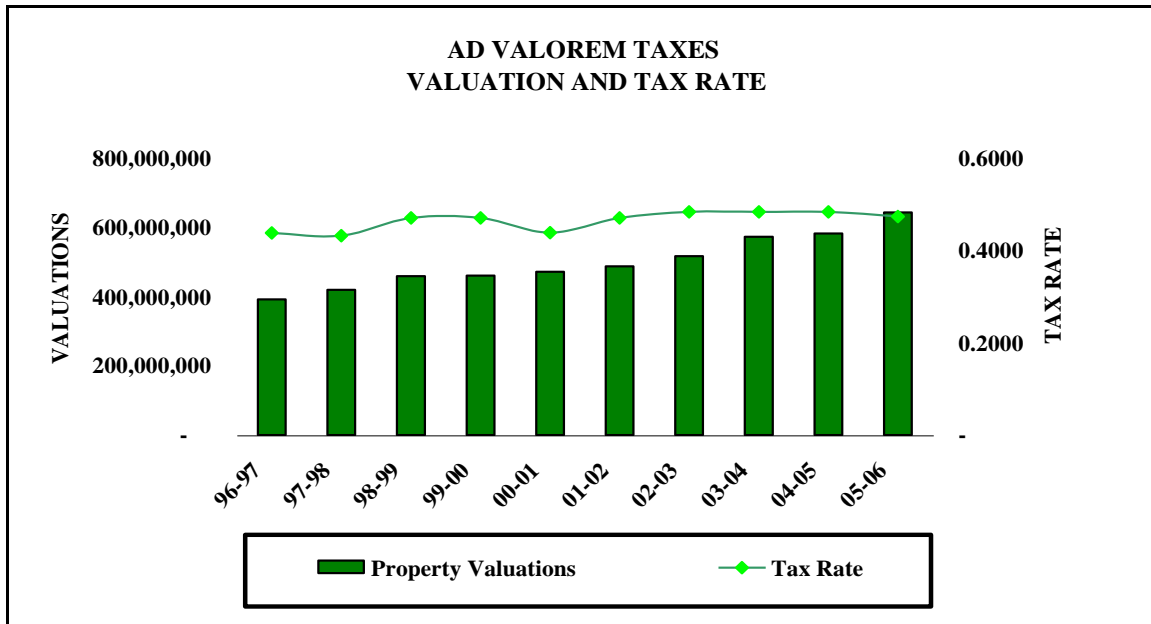
## **BUDGET OVERVIEW**

The 2005-06 Program of Services totals \$27.8 million for all funds. Of that amount, approximately \$11.8 million is for continued operations, \$2.6 million for debt service, and \$12.4 million for capital improvement projects and equipment. Operating interfund charges/transfers are approximately \$1.0 million.

**Property Values.** Property valuations increased by \$62M (+10%) in FY 2005-06. Property values increased from \$584M to \$646M. This increase is on top of increases in the previous two (2) years of 11% and 2%. These are encouraging signs for the City because if this trend continues it will allow the City to control future tax rates. With the

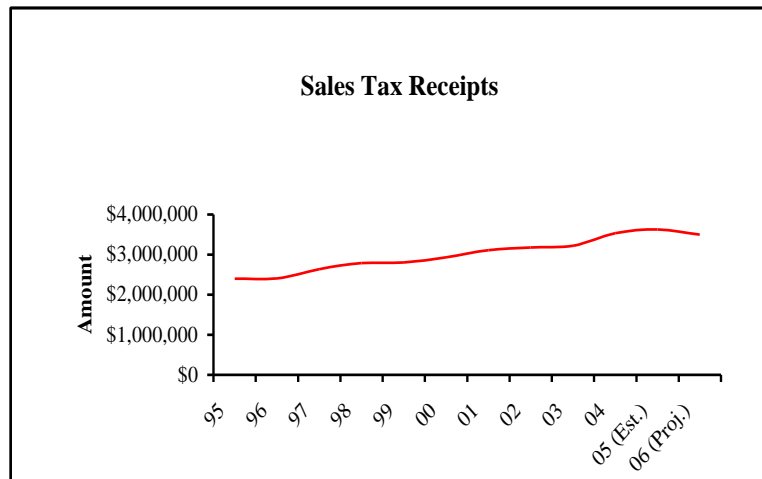
new residential and commercial developments currently on the horizon all signs point to property tax values continuing to increase.

**Property Tax Rate.** This year the property tax rate is being recommended to be lowered by \$0.01 from \$.4850 to \$.4750 per \$100 property valuations. The portion of the tax rate applied to debt service will be \$.0671. With the increase in property values, even by lowering the maintenance and operations portion tax rate ad valorem tax revenues will still increase by about \$188,000.



**Sales Taxes.** In past years the main thing that allowed the City to grow was the state of the economy in the Stephenville area. It appears that Stephenville is continuing as the financial hub of the area. The downturn in the state's economy seen in the last 2 years did not affect Stephenville area as much as other cities in the area. As always, we have been very conservative in projecting sales tax revenues for next year. Because of this, we have budgeted a 7.9%, or \$255,975, increase in sales tax revenues over what was budgeted in FY 2004-05.

Sales Tax Collections Ten-Year Comparison	
Year	Amount
95	2,400,247
96	2,411,005
97	2,635,583
98	2,789,393
99	2,806,108
00	2,930,593
01	3,109,190
02	3,175,517
03	3,217,670
04	3,538,100
05 (Est.)	3,630,000
06 (Proj.)	3,500,000



**Utility Rates.** Last year the water rates were adjusted by 25% mainly due to the issuance of bonds for the construction of transmission facilities for the treated surface water to be purchased from the Upper Leon River Municipal Water District. As provided in the contract, the City of Stephenville agreed to purchase 1,862 acre-feet of raw water from the District. Raw water costs will increase by \$3.90 per acre-foot to \$49.65 per acre-foot, or by 8.5%. In addition until the City is able to begin purchasing treated water, the City has agreed to pay \$38,500 to the District to offset some of the water plant's maintenance and operating costs. In FY 2004-05 we are seeing only small increases in consumption of water so we have been very conservative in our projections for FY 2005-06. A water rate increase of 5% is being proposed to offset additional debt service and operating costs. No increases are being proposed in sewer rates for FY 2005-06.

**Sanitation Rates.** Per the contract with IESI, the company can request increases in rates based on the Consumer Price Index (CPI) for the previous 12 months.

## **BUDGET HIGHLIGHTS**

The major program initiatives for the 2005-06 Program of Services and beyond are further outlined as follows:

- **Administrative Services**

Last year the City established a computer replacement program in which all PC's will be replaced every five years. This year, \$60,000 has been budgeted to fund the second year of this program. Due to the City becoming more and more automated it was necessary to recommend a part-time computer technician who would handle most of the trouble-shooting and minor repairs to the computer systems. The workload in this department has increased to level that has overloaded the Fire Marshal and the Police Lieutenant who have been handling all the computer maintenance for the City. This position would allow these employees to spend their time handling the more complex maintenance problems.

The City contracts with Erath County Appraisal District for property appraisal services and with Erath County for tax collection services. The Appraisal District's FY 2005-06 budget reflects a 5.5% increase. The City also contracts with Erath County Justice of the Peace Precinct # 1 for municipal court services. Per the contract, the costs of these services can increase by the amount of the increase in the Consumer Price Index each year. This year these costs will increase by about 3%.

The Human Resources Department has collected information over recent years where it became obvious that the current City salary structure was not compensating some employees at fair levels to what they were being required to do per their job descriptions. This year supervisory positions in all departments as well as some fire and police positions are having salary increases to create more separation between their levels and subordinating levels. All employees will receive a 2.5% cost of living pay increase.

- **Community Services**

The Parks and Recreation Department will continue to provide a multitude of both youth and adult services and to assist in funding other special events for the community. The FY 2005-06 budget contains \$19,000 for adult programs and services and \$106,500 for youth programs and services as well as \$27,500 for special events. It is important to allocate funds each year in order to keep maintenance of the parks facilities as up to date as possible. This year \$52,000 is budgeted toward that goal.

The FY 2005-06 budget continues the pay-as-you-go method of financing street improvement and projects it began last year. This budget includes \$300,000 for street maintenance projects and \$200,000 for acquisition of rights-of-way for the Ollie/Mary project.

- **Fire Department**

The Stephenville Fire Department is adding new supervisory levels in FY 2005-06. The new position of Fire Sergeant has been added to the management levels of the department. These three new positions will provide another level of supervision to minimize the need to call back officers on overtime to fill supervision voids. The position of Fire Training Officer has also been included in this budget. This person will improve the training program and give oversight to the compliance with Fire Commission and Texas Health Department rules and give much needed manpower during the busy times.

- **Police Department**

The Stephenville Police Department has also added a new supervisory level to its management structure. The department structure previously had three lieutenants as the highest ranking officers answering to the Police Chief. Sergeants were supervising the four patrol shifts and there were no other supervisory levels that could

take over if needed. The new management structure allows for four new sergeant positions, the four previous sergeant positions to now have the rank of lieutenants and the three previous lieutenant positions to now have the rank of captains. A new sergeant position will also be created in CID. This should lower overtime costs because it would lower the need to have to call in officers to work overtime.

- **Community Development**

A new building inspector position has been added to the Community Development Department. This position would allow the department to continue to make inspections on the same day that they are requested which has been the priority for the past twenty years. This has become more difficult with the busy construction activity the City has seen during the past two years. This will also allow the City to more closely monitor and correct zoning violations in a shorter time frame.

The department has been allocated an additional \$10,000 this year to fund more

demolition of substandard structures. Expeditious removal of these structures improves the quality of life in the adjoining neighborhoods and deters the spread of urban blight.

- **Stephenville Utility Systems**

The City is currently using thirty wells to provide for the City's water needs. Projected water production expenses have been lowered by over \$63,000. Because of the number of wells and the expected completion of the surface water distribution system it was necessary to budget for a new water plant operator. This position will allow for more oversight and maintenance of the water system. Raw water costs, for water purchased from the Upper Leon River Municipal Water District, have increased by 8.5%, from \$45.75 per acre foot to \$49.65 per acre foot up from a total of \$85,186 to \$92,448.

Contractual costs to Operations Management International (OMI) to operate the City's wastewater treatment plant have increased by \$45,363. Most of these costs are projected increases for chemicals and solids disposal as a result of the new phosphorus removal system.

- **Capital Projects**

Some of the improvements included in this budget is \$36,000 to complete the skateboard park in the City Park and \$50,000 to construct a new restroom facility. \$60,000 is also budgeted for various park facility improvements and the construction of new sand volleyball courts. The City's Johnson Park is slated to receive \$10,000 of improvements. The Bosque River Trail Project continues with \$364,000 budgeted in FY 2005-06.

As part of a two-year replacement program, the Fire Department has budgeted \$40,000 to replace one-half of their self-contained breathing apparatuses. The Police Department plans to replace three of its patrol vehicles at a cost of \$75,000.

This year there is \$200,000 for replacement of some of the oldest or highest maintained water lines within the City. The Water Production Department plans to purchase a backup generator to have in case of lengthy power outages.

The City plans to begin Phase I of the Methodist Branch Drainage Project. This phase will cost an estimated \$3,040,000 and construction will begin in the spring or early summer of 2006. This project will address the severe problem of flooding in times of heavy rains in the central areas of the City. Bonds will be issued this year to cover Phase I of the project. Phase II is scheduled to start in FY 2007-08. Construction of the long term water project to get treated surface water to Stephenville will begin in FY 2005-06. The total project budgeted costs is \$5,737,000. Bonds were issued in 2004 to fund this project. The City also intends to fund the extension of water and sewer lines into the most recently annexed areas at estimated costs of \$1,600,000. The projects will be funded from money assessed for costs of west side street projects in the past, from proceeds of past bond issues and from existing reserves in the Utility Fund.

The planned improvements at the municipal airport include the construction of a new commercial hangar, apron expansion and airport entrance realignment. Major funding for these projects will come from two grants from Texas Department of Transportation. The City is projecting it will receive a grant for \$318,620 for the construction of a commercial hangar, apron expansion and entrance realignment. Matching funds for the City's portion of the project costs are \$108,801. The total construction costs are \$427,421.

The Five-Year Capital Improvement Program has been completed and is being presented as part of the FY 2005-06 Budget. This shows projects, vehicles and the equipment the City is facing buying within the next five (5) years. This should be a working document and be considered carefully as future capital budgets will be built around this plan. This will be looked at and amended annually as needs change.

## **FINANCIAL HIGHLIGHTS**

The City is committed to conservative, sound financial planning and direction, as reflected in this 2005/06 Program of Services.

**Revenues.** The City's revenues continue to rise due to growth in property taxes from increased property valuations, as well as new property, and increased utility service demand. Because of the increased retail activity, the City is enjoying substantial sales tax revenue growth. The City's overall customer base for its water and sewer services has increased over last few years. Since weather conditions affect water revenues significantly, revenue projections utilize conservative growth estimates to avoid budget shortfalls, and use a rolling average consumption method to factor out any weather aberrations.

**General Fund.** The proposed General Fund budget for FY 2005-06 is \$9,200,296, which is a \$117,240 or a 1.3% increase over FY 2004-05. Property tax revenues



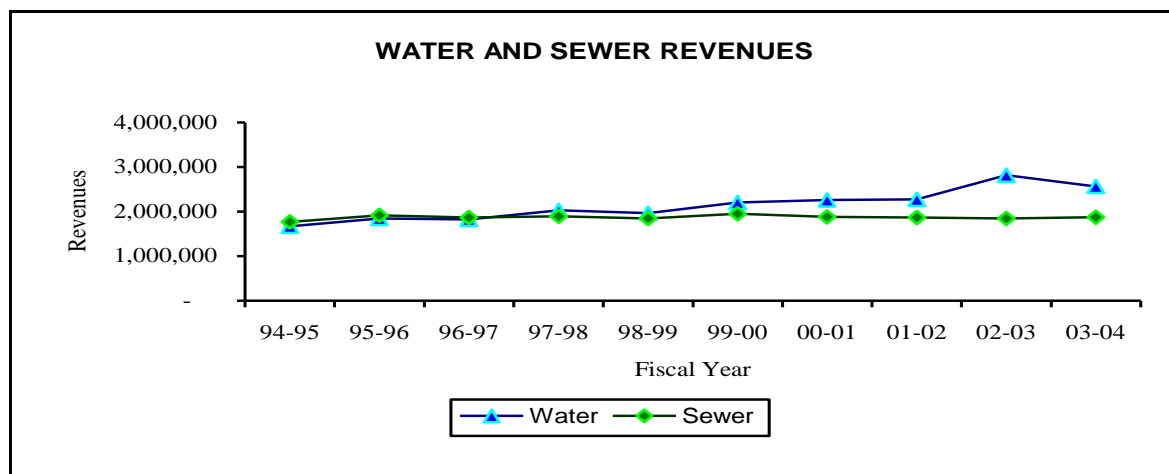
increased 8.1%, or \$194,803, even though the tax rate is being lowered. Property valuations are estimated to increase by \$62M (+10%) in FY 2005-06. Property values increased from \$584M to \$646M. In this budget, sales tax revenues are conservatively being projected to increase by 7.9%, or \$255,975, over what was budgeted in FY 2004-05. Franchise fees being paid to the City for the use of its rights-of-way and streets by utilities doing business in the City were increased by \$73,641. Municipal Court fines are projected to increase next year by \$25,000 to \$200,000, ambulance fees to increase by \$15,000 to \$260,000 and building permits are projected to increase by \$20,000 to \$80,000. Interest income projections were increased by \$10,000, from \$80,000 to \$90,000.

In past years, in an effort to reimburse the General Fund for indirect costs for water and sewer operations it was determined the Utility Fund should fund a portion of these costs. At that time we instituted a transfer of funds to the General Fund to cover its share of the costs and in FY 2005-06 \$171,526 was budgeted for this function. Each year we will

analyze what portion of these costs the Utility Fund should pay and make adjustments as needed.

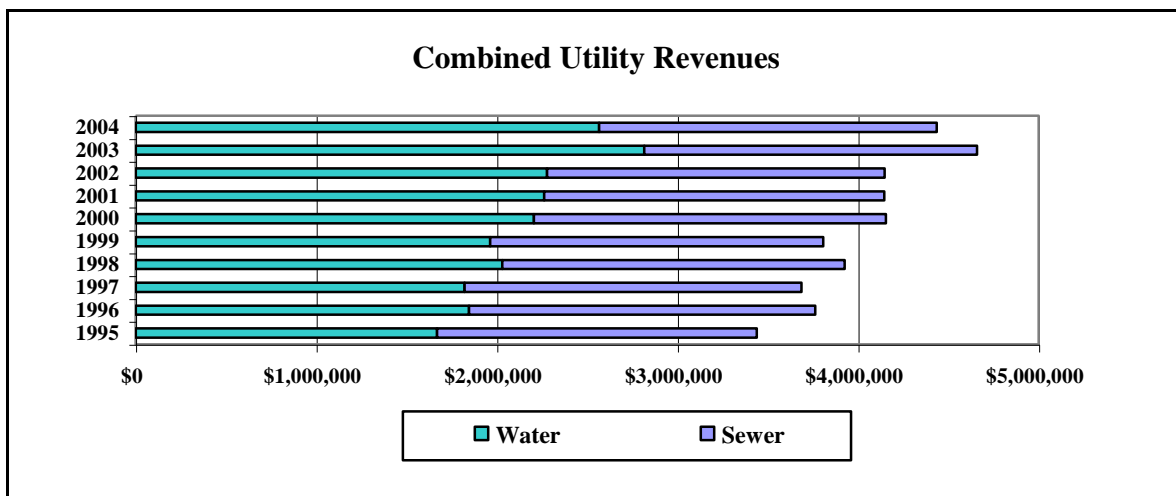
**Utility Fund.** The Utility Fund's primary purpose is to provide water and sewer services to the residents of the City of Stephenville and in its extra-territorial jurisdiction.

Revenues from the water and sewer services support this fund. The Utility Fund budget for FY 2005-06 is \$6,049,450, which is an increase of \$995,546 or 19.7%. The use of \$727,641 of Utility Fund reserves is being budgeted to cover the extension of water and sewer lines into the most recently annexed areas.



A water rate increase of 5% is being proposed to offset additional debt service and operating costs. No increases are being proposed in sewer rates for FY 2005-06. Water revenues are projected to increase from what was budgeted in FY 2004-05 by \$477,000, or 18.7%, to \$3,067,698. Sewer revenues were increased by \$20,000, or 1.1%, to \$1,870,000.

Interest income on investments is expected to increase by \$25,000 to \$85,000 and utility billing penalties are projected to increase to \$82,000 up from \$75,000 budgeted in FY 2004-05.



The Utility Fund will pay for reimbursement for indirect costs to the General Fund in the amount of \$171,526. Each year we will analyze what portion of these costs the General Fund should pay and make adjustments as needed.

The costs of raw water, purchased from the Upper Leon River Municipal Water District, will increase by \$3.90 per acre-foot to \$49.65 per acre-foot, or by 8.5%. In addition until the City is able to begin purchasing treated water, the City has agreed to pay \$38,500 to the District to offset some of the water plant’s maintenance and operating costs.

In the past, the City implemented a pay-as-you-go method to finance improvements to the water and sanitary sewer systems. This budget contains an allocation of \$150,000 for maintenance of the water wells, \$150,000 for maintenance of the water distribution system, \$30,000 for maintenance of the sewer collection system and \$25,000 for maintenance of the sewer plant. The contract costs to OMI for the operation of the City’s sewer plant will increase in FY 2005-06 by \$45,281 to \$508,821 mainly because of increase chemical and solid waste disposal incurred in the new phosphorus removal system.

**Landfill Fund.** The proposed Landfill Fund budget for FY 2005-06 is \$191,676. Landfill gate fees are expected to remain the same at \$150,000. Because of the need to replace the dozer at the landfill it was necessary to budget \$60,320 for annual leasing costs. In order to cover the costs of this equipment a transfer from the General Fund was needed. A transfer of revenues from the General Fund reserves was budgeted for \$38,676.

**Airport Fund.** The amount budgeted in the Airport Fund for FY 2005-06 is \$492,200, which is a \$109,442 increase over FY 2004-05. This year the airport is scheduled to receive \$318,620 in state and federal grants to be received for construction projects. The total projects costs are \$427,421. Because the airport needed \$108,801 to fund the City’s portion of the construction costs it was necessary to budget assistance from the General Fund to cover these costs. The budgeted transfer from the General Fund is \$77,471.

**Storm Water Drainage Fund.** The total budgeted for the Storm Water Drainage Fund is \$275,155 which is an increase over FY 2004-05 of \$193,355. This year the City

intends to issue bonds in the amount of \$3,040,000 for the construction of Phase I of the Methodist Branch Drainage Project. This project will start to correct temporary flooding problems being seen during heavy rains in the central part of the City. \$240,155 has been budgeted in FY 2005-06 to cover annual debt service costs.

**Special Revenue Fund.** Special revenue funds are derived from hotel occupancy taxes, child safety fines and law enforcement officer education funds. Revenue projections for the hotel occupancy taxes reflect an increase of \$41,500 over the \$178,500 budgeted in FY 2004-05. The \$220,000 budgeted is the same amount as projected to be collected in this year. The Stephenville Independent School District and the STAR Council on Substance Abuse have made applications for the projected \$2,500 of the child safety funds. The fire and police departments have been allocated the \$3,700 for training.

In an effort to begin to reclaim portions of the brick streets in the downtown area \$50,000 has been budgeted in the FY 2005-06 budget. Portions of the hotel occupancy taxes have

again been budgeted for the Chamber of Commerce, the Cross Timbers Fine Arts Council and the Stephenville Museum.

## **CONCLUSION**

I would like to thank the City Council members for the direction they have provided the staff in the development of this budget. The leadership and advice of the City Council throughout the budget process is critical for an effective allocation of resources.

The staff and I look forward to implementing this budget. We believe that this comprehensive budget for FY 2005-06 fulfills the objectives as directed by the City Council. It emphasizes continued improvements to the delivery of services and quality of life issues of the community and works to encourage the future growth of the City.

Sincerely,

Mark A. Kaiser  
City Administrator



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# The Budget Process

The City of Stephenville's budget process is the mechanism that changes taxpayer requests and resources into government services and expenditures. Again this year, the City of Stephenville has made a great commitment to setting community goals, performance objectives, and priorities. Below is the budget process of the City:

## **I. Definition and Authority**

The budget is a financial plan for the fiscal year of operations that matches all planned revenues and expenditures with the services provided to the residents of the City, based on established budgetary policies. The City Charter establishes that the City's fiscal year shall begin on the first day of October and end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

## **II. Preparation and Submission of the Budget**

The budget preparation process begins in March before the beginning of the fiscal year. Under the City Charter, the City Administrator is responsible for preparing and recommending an operating budget for City Council consideration. He along with the Finance Director determines guidelines for the City's department and division heads to use in preparing their budgets. These guidelines are based on Council goals, anticipated revenues, levels of service desired and capital equipment and improvement needs.

The Finance Department prepares the Budget Instructions Manual to be used in budget preparations. It includes the guidelines the City Administrator and Finance Director have developed, the budget calendar and specific instructions for completing the forms included in the Manual. These include requests for capital equipment and projects, operating budget request forms, authorized position forms, requests for new positions and requests for new and/or enhanced services.

During April, the Finance staff meets individually with all department/division heads to explain the guidelines to be used in the preparation of their budget, distribute the budget instructions manual, the forms to be completed and deadlines to be met, and give any further directions for budget preparation. Department heads are responsible for expenditure estimates of their departments/divisions. Personnel cost information is provided to them by the Finance staff. In estimating other divisional expenses, department heads base their estimates on historical data adjusted for trends and possible rate increases.

In May, the City Council and department/division heads attend a budget workshop at which the staff presents departmental programs, goals, objectives and needs in order to receive direction on programs and service levels from the Council.

By the end of June all operating budget and capital requests are due in the Finance office so that staff can begin compiling them and determining financing needs. Factors to be considered in determining items to be capitalized are as follows:

- Item can be permanently identified as an individual unit of property.
- Item has an anticipated useful life of five years or more.
- Item belongs to one of the following categories:
  - Land
  - Buildings and Structures
  - Equipment
- Item constitutes a tangible, permanent addition to the value of City assets.
- Item does not constitute repair or maintenance.
- Item's cost should generally exceed \$1,000. Note: If the item is less than \$1,000, then the item should be a component unit of an asset meeting the above-stated criteria.

After all the budgets are compiled, the City Administrator and the Finance Director meet with the department/division heads individually to discuss their budget submissions.

By July, three-fourths of the current fiscal year is past, and the Finance department works to fine tune the revenue estimates. Revenue projections are generally based on historic receipts adjusted for rate increases and trends. The City's philosophy on revenue projections is making the best estimate possible using historic data and trends, being careful not to overestimate revenue.

The City Administrator submits to the City Council, at least sixty (60) days prior to the beginning of each budget year, the proposed budget for the following fiscal year. The budget provides a complete plan for the fiscal year and contains the following:

- A budget message, explanatory of the budget, which message shall contain an outline of the financial policies of the city for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditures and revenue items, and shall explain any major changes in the financial policy;
- A consolidated statement of receipts and expenditures for all funds;
- An analysis of property valuation;
- An analysis of the tax rate;
- Tax levies and tax collections by years for at least five (5) years for the number of years for which records are available;
- General fund resources in detail;
- Summary of proposed expenditures by fund, department and activity;
- Summary of proposed expenditures by character and object;

- Detailed estimates of expenditures shown separately for each activity to support the summaries. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title and the rate of pay;
- A revenue and expense statement for all types of bonds;
- A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding;
- A schedule of requirements for the principal and interest on each issue bonds;
- A special fund section;
- The appropriation ordinance;
- The tax levying ordinance;
- A capital improvement program for the budget year and proposed method of financing;
- A summary of the condition of machinery, equipment and buildings;
- A suggested legislative program and the highlights of the proposed administrative program.

### **III. Adoption of the Budget**

The budget and all the supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open for public inspection by anyone interested. At the Council meeting at which time the budget is submitted, the Council will fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing, setting forth the time and place thereof and presenting a condensed summary of the budget, at least seven (7) days before the date of the hearing. At the time and place set forth in the notice, or at any time and place to which the public hearing shall be from time to time adjourned, the council shall hold a public hearing on the budget submitted and all interested citizens shall be given an opportunity to be heard for or against any item or the amount of any item herein contained.

The budget shall be adopted in original or amended form by the favorable votes of at least a majority of all members of the whole council and shall be finally adopted not later than seven (7) days prior to the beginning of the fiscal year.

Should the council take no final action on or prior to such date, the budget as submitted shall be deemed to have finally been adopted by the council.

Upon final adoption the budget shall be in effect for the stated fiscal year.

### **IV. Amending the Budget**

In cases of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonable diligent thought and attention, have been included in the original budget may from time to time be authorized by the affirmative vote of at least six (6) members of the entire council, as amendments or supplements to the original budget. Such supplements or amendments shall be filed with the original budget.





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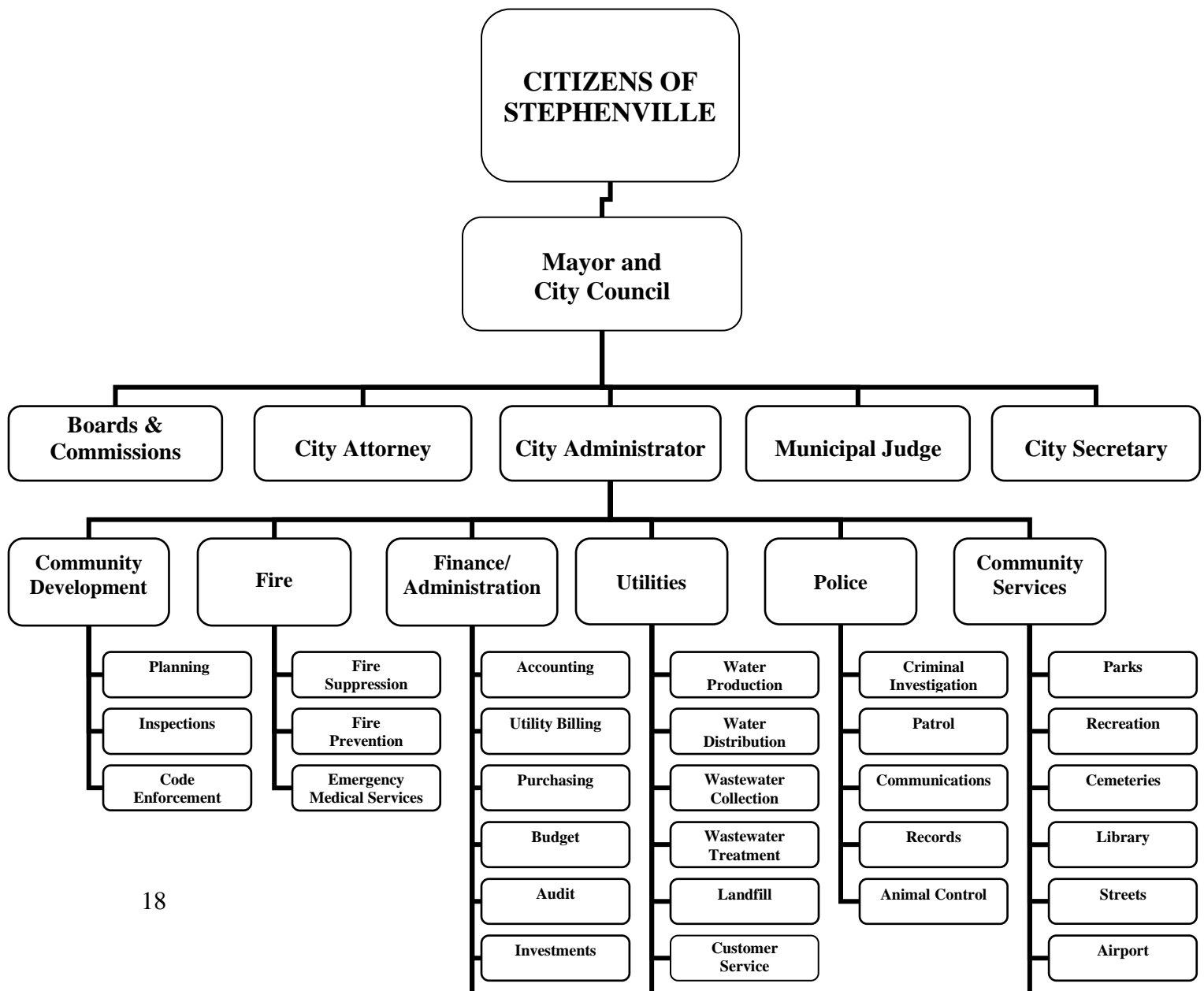
## **City of Stephenville 2005-2006 Budget Calendar**

April, 2005	Prior year budget review and begin developing priorities for the next budget year
May 2	Budget Packets to Staff Directors
May 15-31	Requests for written budget input from citizens
May 16 & June 21	Council preliminary budget work sessions (Council budget requests)
June 10	Budget preparation manuals due from Division Directors to Director of Finance
June 7	Public input on citizen budget requests
July 5-15	City Administrator and Director of Finance meet with Division Directors to review and develop budget
July 25	Receive Certified Tax Rolls from the Appraisal District
July 31	File a copy of complete budget with City Secretary
August 3 & August 8	Publish notice of public hearings
August 8-11	Council budget workshops
August 16	Budget public hearing; Council discusses tax rate and takes a record vote on the tax rate and sets dates, time and place for the hearings on the tax rate
August 22	Publish Notice of Public Hearing on Tax Increase

September 6	First public hearing on the proposed tax rate; Council announces date, time and place of vote on tax rate; Council adopts FY 2005-06 budget
September 13	Second public hearing on the proposed tax rate; Council announces date, time and place of vote on tax rate
September 15	Publish Notice of Vote on tax Rate
September 20	Council adopts tax rate for FY 2005-06
October 1	Begin new Budget Year 2005 – 2006
April, 2006	Mid-year budget review

# CITY OF STEPHENVILLE

## Organization Chart



# Community Profile

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## **Overview**

Stephenville is located in the heart of north central Texas in Erath County and is home to approximately 16,295 people, and serves as the center of commerce and recreation to over 36,550 county residents.

Stephenville was incorporated in 1889 and chartered a home-rule city under Texas law in 1961 and operates under a mayor-council form of government. A mayor and eight (8) council members are elected by majority of the entire city. Elections are held the first Saturday in May.

## **Economy and Employment**

While many cities in the state are seeing the effect of a downturn in the economy Stephenville has maintained its strong economic position. Agriculture has long been Erath County's leading industry. Livestock, especially beef, dairy cattle and other livestock, has always been an important agriculture producer in Erath County.

Many people live in Stephenville and Erath County and commute to the Metroplex to work every day. The short distance to the Metroplex makes Stephenville an attractive place to live. The City's hometown atmosphere combines with aggressive development attitude to produce results.

The City anticipates future growth in the local economy as a result of capital improvements completed this past year and new projects budgeted this year. The City has been successful in attracting several residential developments, single- family and multi-family.

The City has been fortunate to have a Wal-Mart Supercenter that has been a catalyst to the regional economy for several years and is one of the City's major employers. Chili's Restaurant, Walgreen's Drugs, CVS Pharmacy and an expanded Beall's Department Store have been added to the City's economy recently or are under construction.

Harris Methodist- Erath County is one of the area's largest non-retail employers, providing employment for doctors, nurses and other health care personnel.

Other organizations with more than fifty employees include Tarleton State University, a Division II NCAA Division university, the Stephenville Independent School District, the City of Stephenville and Erath County.

## **Culture and Recreation**

More than forty local churches provide worship and fellowship for about twenty denominational groups. A synagogue is located in Fort Worth.

Stephenville's residents can take advantage of many activities offered by the Stephenville Parks and Recreation Department, Erath County Historical Museum, and the Stephenville Public Library. Numerous organizations such as 4-H, Girl and Boy Scouts and Future Farmers of America encourage the personal growth of young people.

Stephenville Parks and Recreation facilities include a multi-faceted sports complex with baseball and softball fields, soccer fields, an RV park, picnic areas, tennis courts, an indoor recreation center, as well as an amphitheater which attracts many live concerts throughout the year.

Many other cultural and recreational facilities are within a one and one-half hour drive east on US Highway 377 in the Dallas/Fort Worth area. Stephenville offers all the amenities of small town life while the conveniences offered by a large metropolitan area are easily within reach.

## **Education**

Stephenville schools provide high-quality education for the district's children. The public school system is large enough to offer progressive and diverse programs, and small enough to allow teachers and administrators to cultivate a personal, active interest in each student. The instructional staff at SISD is exceptionally well-qualified. Award winning programs in academics, fine arts, vocational education, athletics, and leadership are available to the district's more than 3,300 students.

Tarleton State University, a member of the Texas A&M System, provides quality programs of undergraduate, graduate, and non-traditional education. The student body includes representatives from 229 Texas counties, 28 states and four foreign countries. The Tarleton core curriculum provides a solid liberal arts foundation for all students. Tarleton offers 67 undergraduate and 23 graduate programs as well as a doctorate program in Educational Administration. Degree areas include agriculture, business administration, teacher education, allied health, the fine arts, social sciences, physical and biological sciences, humanities, mathematics and technology. Still other degree areas include preparation for professional schools such as dentistry, engineering, law, medicine and veterinary medicine.

# Miscellaneous Statistical Information

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Date of incorporation	August 6, 1889	Sewerage System:	
		Miles of sanitary sewers	105
		Number of treatment plants	1
Form of Government	Home rule	Number of service connections	5,256
		Daily avg treatment in gallons	1,437,000
		Max daily capacity in gallons	9,000,000
Number of Employees (excl police and fire):			
Full-time	60		
		Water System:	
		Miles of water mains	117
City of Stephenville Facilities and Services:		Number of service connections	5,521
Area in square miles	10.26	Number of fire hydrants	670
Miles of streets	92	Daily avg consumption in gallons	1,971,990
Number of street lights	1,013	Max daily capacity in gallons	6,000,000
Culture and Recreation:		Facilities Not Included in the Reporting Entity:	
Recreation center	1	Education:	
Parks	2	Number of elementary schools	4
Park acreage	130	Number of elementary school instructors	118
Swimming pools	1	Number of secondary schools	2
Tennis courts	4	Number of secondary school instructors	112
Amphitheater	1	Number of universities	1
		Number of university faculty	441
Fire Protection:			
Number of stations	2	Hospitals:	
Number of fire personnel and officers	26	Number of hospitals	1
Number of volunteer firefighters	13	Number of patient beds	98
Number of fire calls answered	238		
Number of ambulance calls answered	1,130		
Number of inspections conducted	132		
Police Protection:			
Number of stations	1		
Number of police personnel and officers	26		
Number of patrol units	10		
Number of law violations:			
Physical arrests	825		
Traffic violations	5,350		
Parking violations	324		
Criminal offenses	2,595		



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**CITY OF STEPHENVILLE**  
**STATEMENT OF PROJECTED NET REVENUE OVER (EXPENDITURES) - ALL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

	<u>GENERAL FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>DEBT SERVICE FUND</u>	<u>UTILITY FUND</u>	<u>STORM WATER FUND</u>	<u>LANDFILL FUND</u>	<u>AIRPORT FUND</u>	<u>TOTAL</u>
<b><u>PROJECTED NET REVENUE OVER (EXPENDITURES):</u></b>									
REVENUE	8,544,662	4,182,641	230,200	522,000	5,121,809	490,000	191,676	437,000	19,719,988
EXPENDITURES	9,200,296	10,835,500	276,100	522,000	6,049,450	275,155	191,676	492,200	27,842,377
NET BASELINE BUDGET	(655,634)	(6,652,859)	(45,900)	0	(927,641)	214,845	0	(55,200)	(8,122,389)
RESERVE FUNDING	655,634	6,652,859	45,900	0	927,641	0	0	55,200	8,337,234
PROJECTED 2005-2006 NET REVENUE OVER (EXPENDITURES):	0	0	0	0	0	214,845	0	0	214,845
<hr/>									
<b>SPECIAL NOTE - General Fund reserves will be used to fund:</b>									
New restrooms in City Park			50,000						
Right-of-way acquisitions- Ollie/Mary			200,000						
Funding assistance- Landfill Fund			38,676						
Funding assistance- Airport Fund			77,471						
Library Planning			25,000						
Ambulance Cots			14,000						
Add'l Code Enforcement Demolition Costs			10,000						
Johnson Park improvements			10,000						
Park Facility Improvements			40,000						
Zoning Codification			25,000						
Street improvements			130,487						
Net of Grants/Donations Match:									
Sand Volleyball Courts			10,000						
Skatepark			25,000						
TOTAL			655,634						
<b>Special Revenue Fund reserves will be used to fund:</b>									
Portion of brick streets- historical									45,900
TOTAL									45,900
<b>Utility Fund reserves will be used to fund:</b>									
Water line replacement									200,000
Funding assistance- Capital Projects Fund									727,641
TOTAL									927,641
<b>Airport Fund reserves will be used to fund:</b>									
Matching funds- General Fund									50,000
Partial funding for hangar project									5,200
TOTAL									55,200
<b>Capital projects reserves will be used to fund:</b>									
Transfer to Debt Service			94,500						
Funded from 2004 CO's			5,737,000						
Remainder of water/sewer in annexed areas			457,359						
Grant match for Bosque River Trail			364,000						
TOTAL			6,652,859						



**CITY OF STEPHENVILLE**  
**STATEMENT OF PROJECTED CASH FLOW - ALL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	UTILITY FUND	STORM WATER FUND	LANDFILL FUND	AIRPORT FUND	TOTAL
<b><u>CASH BALANCE 10/01/2005</u></b>									
Restricted:									19,625,287
3-Month Operations	2,100,000		237,911		1,290,000				
Rights-of-Way	1,500,000								
Capital Replacement	2,000,000	7,796,633			1,200,000	1,035,011	330,000	50,200	
Grant Matching	1,500,000								
Economic Development	50,000								
Debt Service		439,321		41,081					
Customer Deposits					55,130				
Unrestricted:	767,112				54,771		33,059	5,000	859,942
<b>CASH BALANCE 9/30/2005</b>	<b>7,917,112</b>	<b>8,235,954</b>	<b>237,911</b>	<b>41,081</b>	<b>2,599,901</b>	<b>1,035,011</b>	<b>363,059</b>	<b>55,200</b>	<b>20,485,229</b>
<b><u>PROJECTED NET REVENUE OVER (EXPENDITURES):</u></b>									
Revenue	8,544,662	4,182,641	230,200	522,000	5,121,809	490,000	191,676	437,000	19,719,988
Expenditures	9,200,296	10,835,500	276,100	522,000	6,049,450	275,155	191,676	492,200	27,842,377
<b>NET 2005-2006 BUDGET:</b>	<b>(655,634)</b>	<b>(6,652,859)</b>	<b>(45,900)</b>	<b>0</b>	<b>(927,641)</b>	<b>214,845</b>	<b>0</b>	<b>(55,200)</b>	<b>(8,122,389)</b>
<b><u>ESTIMATED ENDING CASH BALANCE 9/30/2006</u></b>									
Restricted:									11,736,173
3-Month Operations	2,200,000		192,011		1,440,000				
Rights-of-Way	1,300,000								
Capital Replacement	1,720,000	1,433,095			150,000	1,249,856	330,000		
Grant Matching	1,425,000								
Economic Development	50,000								
Debt Service		150,000		41,081					
Customer Deposits					55,130				
UNRESTRICTED	566,478				27,130		33,059		626,667
<b>EST. CASH BALANCE 9/30/2006</b>	<b>7,261,478</b>	<b>1,583,095</b>	<b>192,011</b>	<b>41,081</b>	<b>1,672,260</b>	<b>1,249,856</b>	<b>363,059</b>	<b>0</b>	<b>12,362,840</b>

**CITY OF STEPHENVILLE  
PROPOSED STATEMENT OF ACTIVITIES**

Submission Date: September 30, 2005

		PROGRAM REVENUES		NET (EXPENSE) REVENUE		
Functions/Programs	Expenses	Charges for Services	Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b><u>Governmental activities:</u></b>						
General government	1,405,721			(1,405,721)		(1,405,721)
Public safety	4,659,126	487,200	52,446	(4,119,480)		(4,119,480)
Streets	1,249,594	30,000		(1,219,594)		(1,219,594)
Cemetery	115,886	20,300		(95,586)		(95,586)
Culture and recreation	1,546,558	196,590		(1,349,968)		(1,349,968)
Community development	383,364	120,850		(262,514)		(262,514)
Long-term debt	522,000			(522,000)		(522,000)
Total governmental activities	9,882,249	854,940	52,446	(9,027,309)		(9,027,309)
<b><u>Business-type activities:</u></b>						
Water	3,327,783	3,094,448			(233,335)	(233,335)
Wastewater	1,822,500	1,926,750			104,250	104,250
Storm water drainage	275,155	485,000			209,845	209,845
Landfill	191,676	153,000			(38,676)	(38,676)
Airport	492,200	40,500	318,620		(133,080)	(133,080)
Total business-type activities	6,109,314	5,699,698	318,620		(409,616)	(409,616)
Total primary government	15,991,563	6,554,638	371,066	(9,027,309)	(409,616)	(9,436,925)
<b><u>General revenues:</u></b>						
Taxes:						
Property taxes				3,012,250		3,012,250
Sales tax				3,500,000		3,500,000
Other taxes				1,503,000		1,503,000
Investment earnings				96,000	93,409	189,409
Miscellaneous				12,200		12,200
Transfers				55,379	(55,379)	0
Total general revenues and transfers				8,178,829	38,030	8,216,859
CHANGE IN NET ASSETS				(848,480)	(371,586)	(1,220,066)
NET ASSETS- BEGINNING				8,678,323	10,573,212	19,251,535
NET ASSETS- ENDING				7,829,843	10,201,626	18,031,469

City of Stephenville  
Summary of Revenues

Submission Date: September 30, 2005

91.66%

Source of Funds	Actual Amounts 2003-04	Budgeted Amounts		Recommended Budget Changes Positive (Negative)	Actual Amounts Aug-05 YTD	Percent YTD Actual to Budget
		Amended 2004-05	Budgeted 2005-06			
Taxes	7,812,605	7,548,413	8,015,250	466,837	7,714,683	96.25%
Licenses and permits	168,519	91,250	105,850	14,600	148,353	140.15%
Fines and forfeitures	232,173	198,000	222,500	24,500	205,859	92.52%
Intergovernmental	71,635	297,432	371,066	73,634	144,553	38.96%
Service charges	5,803,348	5,706,245	6,172,788	466,543	5,765,826	93.41%
Interest	188,998	178,500	299,409	120,909	331,248	110.63%
Other Income	221,922	32,250	3,414,700	3,382,450	250,097	7.32%
Transfers	258,000	307,994	1,118,425	810,431	294,011	26.29%
Reserves	0	355,751	0	(355,751)	0	
<b>Total Revenue</b>	<b>14,757,200</b>	<b>14,715,835</b>	<b>19,719,988</b>	<b>5,004,153</b>	<b>14,854,630</b>	<b>75.33%</b>
<b>General Funds</b>						
Taxes						
Property taxes	2,252,707	2,391,947	2,586,750	194,803	2,448,500	94.66%
Sales taxes	3,538,100	3,244,025	3,500,000	255,975	3,364,660	96.13%
Other taxes	1,245,969	1,203,359	1,283,000	79,641	1,263,993	98.52%
Licenses and permits	168,519	91,250	105,850	14,600	148,353	140.15%
Fines and forfeitures	228,401	195,000	220,000	25,000	205,859	93.57%
Intergovernmental	67,921	51,932	48,746	(3,186)	91,368	187.44%
Service charges	537,501	459,175	469,090	9,915	453,501	96.68%
Interest	76,140	80,000	90,000	10,000	67,525	75.03%
Transfers	159,852	159,848	171,526	11,678	146,531	85.43%
Other Income	50,772	32,250	69,700	37,450	61,022	87.55%
Reserves	0	309,280	0	(309,280)	0	
<b>Total General Fund</b>	<b>8,325,882</b>	<b>8,218,066</b>	<b>8,544,662</b>	<b>326,596</b>	<b>8,251,312</b>	<b>96.57%</b>
<b>Utility Fund</b>						
Water services	2,574,156	2,565,000	3,037,698	472,698	2,770,223	91.19%
Wastewater services	1,872,645	1,852,000	1,870,000	18,000	1,731,684	92.60%
Service charges	135,441	145,600	120,500	(25,100)	178,051	147.76%
Interest on investments	91,104	60,000	85,000	25,000	59,248	69.70%
Transfers	8,148	8,146	8,611	465	7,480	86.87%
<b>Total Utility Fund</b>	<b>4,681,494</b>	<b>4,630,746</b>	<b>5,121,809</b>	<b>491,063</b>	<b>4,746,686</b>	<b>92.68%</b>
<b>Landfill Fund</b>						
Gate fees	174,152	150,000	150,000	0	150,948	100.63%
Interest on investment	3,411	3,000	3,000	0	8,848	294.93%
Transfers	0	0	38,676	38,676	0	0.00%
Reserves	0	4,021	0	(4,021)	0	
<b>Total Landfill Fund</b>	<b>177,563</b>	<b>157,021</b>	<b>191,676</b>	<b>34,655</b>	<b>159,796</b>	<b>83.37%</b>
<b>Airport Fund</b>						
Hangar rental	26,650	49,620	36,000	(13,620)	33,028	91.74%
Service charges	4,660	4,850	4,500	(350)	3,475	77.22%
Intergovernmental	0	241,800	318,620	76,820	2,460	0.77%
Interest on investments	1,877	500	409	(91)	507	123.96%
Transfers	0	50,000	77,471	27,471	50,000	64.54%
Reserves	0	5,200	0	(5,200)	0	
<b>Total Airport Fund</b>	<b>33,187</b>	<b>351,970</b>	<b>437,000</b>	<b>85,030</b>	<b>89,470</b>	<b>20.47%</b>
<b>Storm Water Drainage Fund</b>						
Storm water drainage fee	478,143	480,000	485,000	5,000	444,916	91.74%
Interest on investments	4,380	19,000	5,000	(14,000)	17,959	359.18%
Reserves	0	32,100	0	(32,100)	0	
<b>Total Storm Water</b>	<b>482,523</b>	<b>531,100</b>	<b>490,000</b>	<b>(41,100)</b>	<b>462,875</b>	<b>94.46%</b>
<b>Other Funds</b>						
Taxes						
Property taxes	542,591	445,582	425,500	(20,082)	441,850	99.16%
Other taxes	233,238	263,500	220,000	(43,500)	195,680	74.26%
Fines and forfeitures	3,772	3,000	2,500	(500)	0	0.00%
Intergovernmental	3,714	3,700	3,700	0	50,725	1370.95%
Interest on investments	12,086	16,000	116,000	100,000	177,161	1107.26%
Transfers	90,000	90,000	822,141	732,141	90,000	100.00%
Other income	171,150	0	3,345,000	3,345,000	189,075	
Reserves	0	5,150	0	(5,150)	0	
<b>Total Other Funds</b>	<b>1,056,551</b>	<b>826,932</b>	<b>4,934,841</b>	<b>4,107,909</b>	<b>1,144,491</b>	<b>138.40%</b>
<b>Total Funds</b>	<b>14,757,200</b>	<b>14,715,835</b>	<b>19,719,988</b>	<b>5,004,153</b>	<b>14,854,630</b>	<b>75.33%</b>

City of Stephenville  
Summary of Expenditures

Submission Date: September 30, 2005

91.66%

Source of Funds	Actual Amounts 2003-2004	Budgeted Amounts		Recommended Budget Changes Positive (Negative)	Actual Amounts Aug-05 YTD	Percent YTD Actual to Budget
		Amended 2004-05	Budgeted 2005-06			
<b>General Government:</b>						
City council	42,024	49,674	45,092	(4,582)	32,551	65.53%
City administrator	149,193	110,201	111,364	1,163	98,840	89.69%
City secretary	61,750	72,436	73,323	887	61,613	85.06%
<b>Total General Government</b>	<b>252,967</b>	<b>232,311</b>	<b>229,779</b>	<b>(2,532)</b>	<b>193,004</b>	<b>83.08%</b>
<b>Finance and Administration:</b>						
Emergency management	6,271	6,650	6,450	(200)	5,032	75.67%
Municipal buildings	191,670	227,220	218,486	(8,734)	188,392	82.91%
Financial administration	219,296	311,806	311,875	69	263,006	84.35%
Purchasing	42,795	46,988	51,641	4,653	41,631	88.60%
Tax	86,523	81,250	81,100	(150)	59,417	73.13%
Legal counsel	56,419	65,713	65,749	36	43,950	66.88%
Municipal court	69,751	84,230	88,500	4,270	75,552	89.70%
Human resources	71,087	79,960	79,741	(219)	61,287	76.65%
<b>Total Finance and Administration</b>	<b>743,812</b>	<b>903,817</b>	<b>903,542</b>	<b>(275)</b>	<b>738,267</b>	<b>81.68%</b>
<b>Community Services:</b>						
Recreation administration	610,082	600,506	615,509	15,003	539,143	89.78%
Park maintenance	375,280	605,272	604,714	(558)	561,605	92.79%
Cemeteries	99,716	109,124	115,886	6,762	96,356	88.30%
Library	177,692	221,403	216,321	(5,082)	171,895	77.64%
Street maintenance	1,036,496	1,194,771	1,249,594	54,823	773,806	64.77%
Senior citizens center	96,497	106,826	110,014	3,188	101,273	94.80%
<b>Total Community Services</b>	<b>2,395,763</b>	<b>2,837,902</b>	<b>2,912,038</b>	<b>74,136</b>	<b>2,244,078</b>	<b>79.08%</b>
<b>Fire Department:</b>						
Fire and ambulance administration	106,851	108,482	175,343	66,861	96,172	88.65%
Fire prevention and investigation	66,354	73,741	79,777	6,036	63,948	86.72%
Fire suppression	704,046	785,494	863,211	77,717	667,198	84.94%
Emergency medical services	671,595	918,261	786,450	(131,811)	800,156	87.14%
Volunteer fire	25,693	31,558	31,872	314	20,373	64.56%
<b>Total Fire Department</b>	<b>1,574,539</b>	<b>1,917,536</b>	<b>1,936,653</b>	<b>19,117</b>	<b>1,647,847</b>	<b>85.94%</b>
<b>Police Department:</b>						
Police administration	94,746	104,090	104,991	901	93,644	89.96%
Police patrol	1,323,731	1,410,541	1,496,874	86,333	1,266,782	89.81%
Police communications	231,444	317,595	329,151	11,556	271,785	85.58%
Police administrative services	104,171	119,558	130,475	10,917	103,751	86.78%
Criminal investigation	268,006	295,528	342,079	46,551	254,065	85.97%
Community resources	50,245	55,104	63,043	7,939	48,764	88.49%
Animal control	96,361	99,237	104,925	5,688	90,004	90.70%
Public safety facility	160,850	156,818	147,235	(9,583)	133,069	84.86%
<b>Total Police Department</b>	<b>2,329,554</b>	<b>2,558,471</b>	<b>2,718,773</b>	<b>160,302</b>	<b>2,261,864</b>	<b>88.41%</b>
<b>Community Development:</b>						
Planning	150,419	389,529	165,348	(224,181)	192,183	49.34%
Inspections	66,342	104,552	123,097	18,545	83,327	79.70%
Code enforcement	78,273	83,938	94,919	10,981	68,901	82.09%
<b>Total Community Development</b>	<b>295,034</b>	<b>578,019</b>	<b>383,364</b>	<b>(194,655)</b>	<b>344,411</b>	<b>59.58%</b>
<b>Non-Departmental:</b>						
Transfers to other funds	0	50,000	116,147	66,147	50,000	100.00%
<b>Total General Fund</b>	<b>7,591,669</b>	<b>9,078,056</b>	<b>9,200,296</b>	<b>122,240</b>	<b>7,479,471</b>	<b>82.39%</b>
<b>Utility Fund</b>						
Utilities administration	325,957	210,710	216,542	5,832	118,478	56.23%
Water production	372,301	538,206	565,692	27,486	283,919	52.75%
Water distribution	458,033	573,375	787,902	214,527	440,127	76.76%
Water customer service	112,118	153,854	150,882	(2,972)	128,167	83.30%
Wastewater collection	252,672	278,419	293,850	15,431	223,021	80.10%
Wastewater treatment	930,126	671,913	667,125	(4,788)	455,570	67.80%
Billing and collections	118,437	126,616	132,774	6,158	112,755	89.05%
Transfers	159,852	159,848	899,167	739,319	146,531	91.67%
Non-Departmental	2,138,162	2,340,963	2,335,516	(5,447)	2,337,883	99.87%
Reserves	0	0	0	0	0	
<b>Total Utility Fund</b>	<b>4,867,658</b>	<b>5,053,904</b>	<b>6,049,450</b>	<b>995,546</b>	<b>4,246,451</b>	<b>84.02%</b>
<b>Landfill Fund</b>						
Landfill Operations	110,461	117,825	183,065	65,240	113,400	96.24%
Transfers	8,148	8,146	8,611	465	7,480	91.82%
<b>Total Landfill Fund</b>	<b>118,609</b>	<b>125,971</b>	<b>191,676</b>	<b>65,705</b>	<b>120,880</b>	<b>95.96%</b>
<b>Airport Fund</b>						
<b>Total Airport Fund</b>	<b>50,352</b>	<b>351,758</b>	<b>492,200</b>	<b>140,442</b>	<b>74,247</b>	<b>21.11%</b>
<b>Storm Water Drainage Fund</b>						
<b>Total Storm Water</b>	<b>35,461</b>	<b>81,800</b>	<b>275,155</b>	<b>193,355</b>	<b>9,729</b>	<b>11.89%</b>
<b>Special Revenue Fund</b>						
<b>Total Special Revenue Fund</b>	<b>271,547</b>	<b>274,850</b>	<b>276,100</b>	<b>1,250</b>	<b>174,274</b>	<b>63.41%</b>
<b>Debt Service Fund</b>						
<b>Total Debt Service Fund</b>	<b>633,441</b>	<b>531,582</b>	<b>522,000</b>	<b>(9,582)</b>	<b>531,582</b>	<b>100.00%</b>
<b>Capital Projects Fund</b>						
Capital Projects	124,512	396,000	10,741,000	10,345,000	61,143	15.44%
Transfers	90,000	90,000	94,500	4,500	90,000	100.00%
<b>Total Capital Projects Fund</b>	<b>214,512</b>	<b>486,000</b>	<b>10,835,500</b>	<b>10,349,500</b>	<b>151,143</b>	<b>31.10%</b>
<b>Total Expenditures</b>	<b>13,783,249</b>	<b>15,983,921</b>	<b>27,842,377</b>	<b>11,858,456</b>	<b>12,787,777</b>	<b>80.00%</b>



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# General Fund

The General Fund is responsible for providing basic services to the residents of the City. These services include Public Safety (Municipal Court, Police and Fire); Public Works (Public Works, Streets); Community Development (Development, Planning, Inspections); Parks and Recreation (Parks, Swimming Pool, Soccer Fields, Cemetery); Administrative Services (Finance, Purchasing, Social Services, Management Information Services); City Administration (City Council, City Secretary, Legal, City Manager).

The General Fund's primary revenue sources are Ad Valorem Taxes, Sales Taxes, Franchise Fees and Charges for City Services. The City Council is responsible for establishing a tax rate for the General Fund.

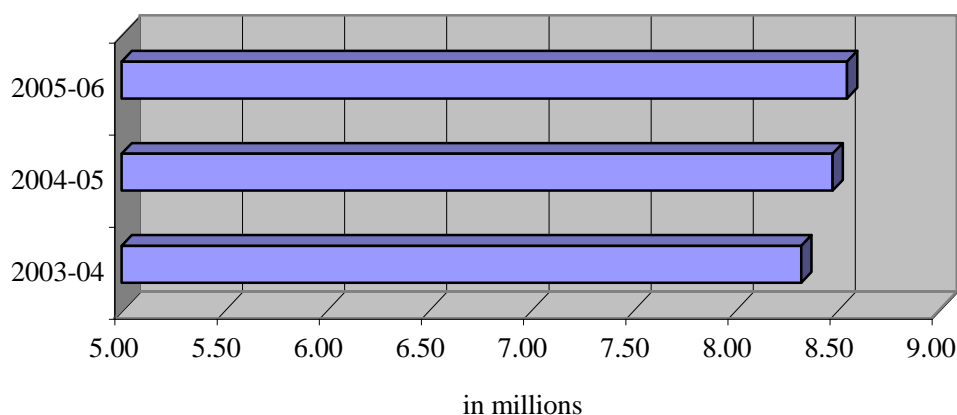
State statutes require that if the Maintenance and Operations (M&O) portion of the tax rate exceeds the effective tax rate by 3%, then the City must publish a notice indicating the increase and hold a public hearing. If the increase is 8% or greater, the citizens have the right to petition for a "roll-back" election. If the election is successful, the M&O tax rate is limited to a maximum 8% increase. The budget increased by 2.4%.

The sales tax rate inside the City of Stephenville is 8.25%, with 1.5% being dedicated for City use. The remainder goes to the State (6.25%) and Erath County (0.5%).

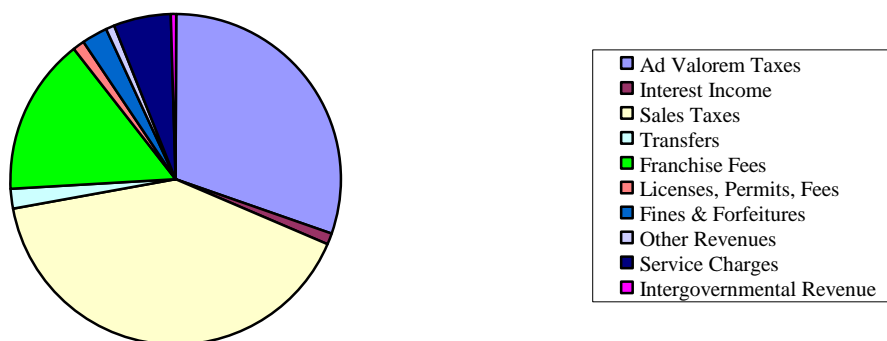
# General Fund Revenues

Revenue Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
Ad Valorem Taxes	2,252,707	2,411,947	2,411,947	2,586,750
Sales Taxes	3,575,033	3,270,025	3,662,000	3,500,000
Franchise Fees	1,209,036	1,157,359	1,215,894	1,283,000
Licenses, Permits, Fees	168,519	91,250	127,490	105,850
Fines & Forfeitures	228,401	195,000	225,000	220,000
Service Charges	537,501	459,175	471,090	469,090
Interest Income	76,140	80,000	80,000	90,000
Other Revenues	50,772	32,250	52,234	69,700
Intergovernmental Revenue	67,921	51,932	74,664	48,746
Transfers	159,852	159,848	159,848	171,526
Fund Balance Used	-	309,280	-	-
<b>TOTAL REVENUES</b>	<b>8,325,882</b>	<b>8,218,066</b>	<b>8,480,167</b>	<b>8,544,662</b>

**Total Revenue - 3-Year Comparison**



**General Fund Revenue 2005-2006**



# General Fund Revenues

Revenue Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Ad Valorem Taxes</b>				
Current Tax Revenue	2,232,940	2,391,947	2,391,947	2,586,750
Penalty/Interest on Taxes	19,767	20,000	20,000	20,000
<b>Total Ad Valorem Taxes</b>	<u>2,252,707</u>	<u>2,411,947</u>	<u>2,411,947</u>	<u>2,606,750</u>
<b>Sales Taxes</b>				
Sales Taxes	3,538,100	3,244,025	3,630,000	3,500,000
Mixed Drink Taxes	36,933	26,000	32,000	32,000
<b>Total Sales Taxes</b>	<u>3,575,033</u>	<u>3,270,025</u>	<u>3,662,000</u>	<u>3,532,000</u>
<b>Franchise Fees</b>				
Telephone Franchise Fees	98,354	70,000	100,000	75,000
Electric Franchise Fees	593,397	595,000	601,193	625,000
Gas Franchise Fees	132,685	132,639	130,018	135,000
Cable TV Franchise Fees	74,720	74,720	74,683	70,000
Water/Sewer Franchise Fees	191,666	190,000	190,000	206,000
Garbage Franchise Fees	118,213	95,000	120,000	120,000
<b>Total Franchise Fees</b>	<u>1,209,035</u>	<u>1,157,359</u>	<u>1,215,894</u>	<u>1,231,000</u>
<b>Licenses and Permits</b>				
Animal Permit Fees	334	1,000	440	1,000
Solicitor's Licenses	260	250	250	250
Garage Sale Permits	1,922	1,500	1,500	1,500
Pool Hall Permits	200	200	200	0
Taxi Cab Licenses	0	0	0	0
Building Permits	134,488	60,000	100,000	80,000
P&Z and BOA Applications	6,210	2,000	2,000	2,000
Filing Fees- Subdiv Plats	2,661	2,000	1,000	1,000
Electrical Permits	1,061	900	800	800
Electrical Licenses	10	2,000	2,000	0
Mobile Home Park Fees	467	600	500	500
Plumbing Permits	3,413	2,000	2,000	2,000
Mechanical Permits	628	400	400	400
Mobile Home Permits	375	400	400	400
Food Service Permits	16,490	18,000	16,000	16,000
<b>Total Licenses &amp; Permits</b>	<u>168,519</u>	<u>91,250</u>	<u>127,490</u>	<u>105,850</u>



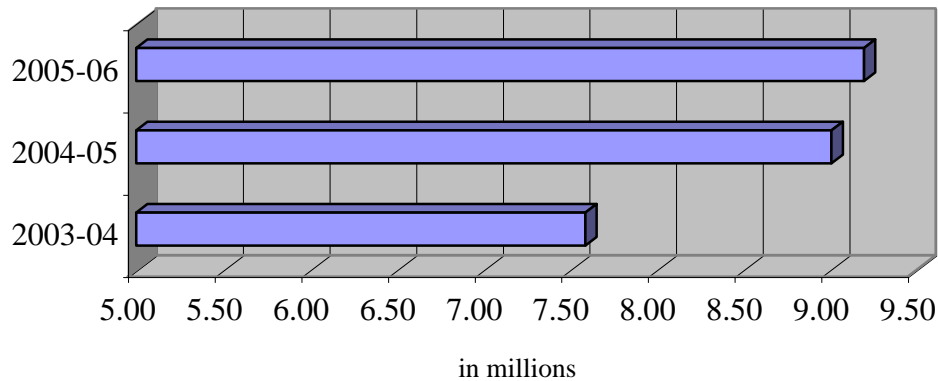
<b>Revenue Type</b>	<b>Actual 2003-04</b>	<b>Adjusted Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>proposed Budget 2005-06</b>
<b>Fines and Forfeitures</b>				
Municipal Court Fines	221,578	175,000	225,000	200,000
Warrants	6,823	20,000	0	20,000
<b>Total Fines &amp; Forfeitures</b>	<b>228,401</b>	<b>195,000</b>	<b>225,000</b>	<b>220,000</b>
<b>Intergovernmental</b>				
Erath County	0	0	0	0
Stephenville ISD	0	4,551	4,551	5,251
Grants	67,921	47,381	70,113	43,495
<b>Total Intergovernmental</b>	<b>67,921</b>	<b>51,932</b>	<b>74,664</b>	<b>48,746</b>
<b>Service Charges</b>				
Fire Dept Miscellaneous	95,329	0	700	700
Emergency Ambulance	301,695	245,000	260,000	260,000
Library Copier	977	500	900	900
Library Microfilm Copier	28	100	20	20
Books	353	450	450	450
Interlibrary Postage	92	200	50	50
Computer Discs	32	20	20	20
Library Miscellaneous	156	50	150	150
Library Fines	801	1,500	1,000	1,000
Non-Resident Fees	1,439	1,500	1,500	1,500
Swimming Pool	11,635	14,000	14,000	10,000
Park Facilities Rental	4,290	5,000	4,000	4,000
Sr Citizen Facility Rental	1,074	500	500	500
Camper Site Fees	3,490	4,000	3,500	3,500
Recreation- Adult Program	4,864	5,000	5,000	5,000
Recreation- Youth Program	29,331	25,000	25,000	25,000
Recreation- Senior Program	356	8,555	3,000	8,000
Recreation- - Adult Leagues	10,215	14,000	10,000	14,000
Recreation- Youth Leagues	48,962	45,000	48,000	45,000
Recreation Prog Sponsors	10,250	10,000	10,000	10,000
Recreation- Special Events	10,751	5,000	10,000	10,000
Cemetery Lot Sales	29,167	20,000	20,000	20,000
Cemetery Miscellaneous	300	300	300	300
Public Safety Reports	2,073	1,500	2,000	2,000
Police Escort Fees	1,680	0	0	1,000
False Alarms	1,700	2,000	1,000	1,000
Street Cuts/Curb/Gutters	28,748	35,000	35,000	30,000
Lot Mowing & Demolition	32,942	15,000	15,000	15,000
<b>Total Service Charges</b>	<b>537,501</b>	<b>459,175</b>	<b>471,090</b>	<b>469,090</b>

<b>Revenue Type</b>	<b>Actual 2003-04</b>	<b>Adjusted Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed Budget 2005-06</b>
<b>Other Revenue</b>				
Interest on Investments	66,362	70,000	60,000	70,000
Interest on Checking Accts	9,778	10,000	20,000	20,000
Sale of City Equipment	9,094	7,500	6,900	7,000
Sale of City Land	11,752	0	12,640	0
Insurance Proceeds	0	0	7,994	0
Insufficient Check Fees	295	500	200	200
Miscellaneous	1,510	1,500	15,000	5,000
Donations & Contributions	24,464	19,750	5,000	55,500
Sr Citizens-Memorials	2,282	1,000	1,000	1,000
Library- Memorials	2,776	2,000	1,000	1,000
Over/Short	(1,400)	0	0	0
Police Dept Miscellaneous	0	0	2,500	0
<b>Total Other Revenue</b>	<b>126,913</b>	<b>112,250</b>	<b>132,234</b>	<b>159,700</b>
<b>Interfund Transfers</b>				
Transfer from Other Funds	159,852	159,848	159,848	171,526
<b>Total Interfund Transfers</b>	<b>159,852</b>	<b>159,848</b>	<b>159,848</b>	<b>171,526</b>
<b>Total General Fund Rev</b>	<b>8,325,882</b>	<b>7,908,786</b>	<b>8,480,167</b>	<b>8,544,662</b>

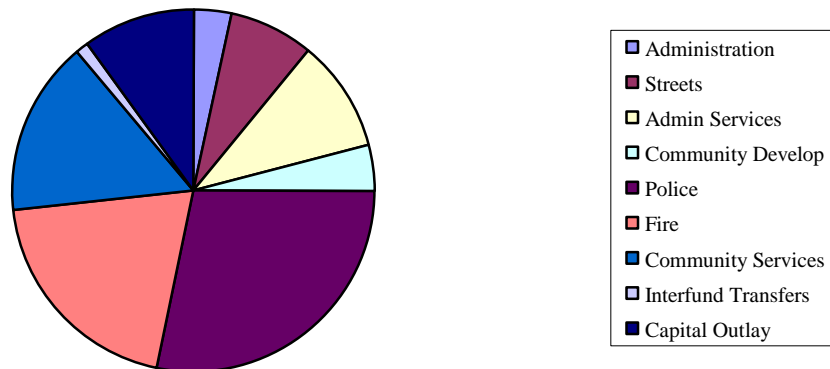
# General Fund Expenditures

Revenue Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
Administration	315,657	304,674	290,429	301,200
Administrative Services	681,122	776,454	758,010	923,942
Community Services	1,336,976	1,453,231	1,416,969	1,436,926
Streets	630,121	656,771	628,696	690,325
Fire	1,571,389	1,746,036	1,729,066	1,838,625
Police	2,248,896	2,482,971	2,422,598	2,602,491
Community Development	295,034	553,019	530,545	379,140
Transfers	-	50,000	50,000	116,147
Capital Outlay	512,474	1,054,900	1,002,715	911,500
<b>TOTAL EXPENDITURES</b>	<b>7,591,669</b>	<b>9,078,056</b>	<b>8,829,028</b>	<b>9,200,296</b>

**Total Expenditures - 3 - Year Comparison**



**General Fund Expenditures 2005-06**



# City Council

General Fund

Central Government Division 51

Department 01

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## **Program Description**

Stephenville is a home-rule city. The City Council consists of eight council members and a mayor. All members of the Council are elected at-large. The City Council operates under the Stephenville City Charter, City ordinances and State law. Four officers of the City are appointed by the City Council and operate under its guidance: City Administrator, City Attorney, City Secretary and Municipal Judge.

The City Council is the policy-making arm of city government. It has a wide variety of tasks which include approving any expenditure of the City which exceeds the amount stipulated in the Charter and by State law, appointing board and commission members, ordering regular and special elections and considering zoning issues.

The City Council must study, analyze and approve complex plans for expansion and rehabilitation of the City's utilities and other progressive plans that may benefit the citizens.

## **Performance Objectives**

- Develop policies which enhance the quality of life for the community while preserving its unique character and natural resources.
- Ensure the long-term financial viability of Stephenville.
- Promote community involvement and participation in local government.
- Attend regular and special Council meetings.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5101-111	Salaries	16,960	16,800	16,800	16,800
5101-113	Part-Time Wages	240	460	460	460
5101-122	FICA	1,303	1,320	1,320	1,320
5101-123	Workers Compensation	159	173	173	173
	<b>Total Personnel Costs</b>	<u>18,662</u>	<u>18,753</u>	<u>18,753</u>	<u>18,753</u>
<b>Contractual</b>					
5101-211	Postage	395	300	150	300
5101-212	Communications	8	0	0	0
5101-213	Printing	1,339	1,000	500	1,000
5101-214	Advertising & Public Notices	2,278	5,000	2,000	3,000
5101-215	Education & Schooling	6,985	5,000	4,000	7,000
5101-224	Insurance	1,930	2,021	2,021	2,339
5101-252	Dues & Subscriptions	3,763	4,000	4,000	4,000
5101-253	Outside Professional	0	1,000	0	0
5101-254	Special Services	2,043	1,000	100	5,000
5101-261	Election Officials	1,567	5,000	3,533	1,600
	<b>Total Contractual</b>	<u>20,308</u>	<u>24,321</u>	<u>16,304</u>	<u>24,239</u>
<b>General Services</b>					
5101-317	Photo & Duplication	203	100	100	100
5101-325	Election Supplies	245	5,000	600	500
5101-332	Operating Supplies	2,606	1,500	1,500	1,500
	<b>Total General Services</b>	<u>3,054</u>	<u>6,600</u>	<u>2,200</u>	<u>2,100</u>
	<b>Total City Council</b>	<u><u>42,024</u></u>	<u><u>49,674</u></u>	<u><u>37,257</u></u>	<u><u>45,092</u></u>

# City Administrator

General Fund

Central Government Division 51

Department 02

## Program Description

The City Administrator is appointed by the City Council and is the chief administrative and executive officer of the City.

The City Administrator is responsible for the administration of all City departments and transfers City Council policy into viable work programs.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
City Administrator	<u>1</u>	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>	<u>1</u>

## **Performance Objectives**

- Ensure the delivery of quality services to citizens through effective management and efficient administration.
- Coordinate the implementation of City Council goals and objectives with all City Departments.
- Facilitate community activities to address public requests for needs and services.
- Improve citizen awareness and understanding of City programs, services and issues and promote a positive public image of the organization.
- Respond to citizen concerns and City Council requests in a timely manner.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5102-111	Salaries	116,161	85,000	85,000	85,672
5102-121	Retirement	12,791	10,036	10,036	10,600
5102-122	FICA	8,781	6,503	6,503	6,600
5102-123	Workers Compensation	136	174	174	180
5102-124	Unemployment	4,620	0	0	0
5102-125	Group Insurance	4,799	4,690	4,690	4,412
<b>Total Personnel Costs</b>		<u>147,288</u>	<u>106,403</u>	<u>106,403</u>	<u>107,464</u>
<b>Contractual</b>					
5102-211	Postage	16	50	10	50
5102-212	Communications	542	550	550	600
5102-215	Education & Schooling	704	1,048	1,048	1,500
5102-224	Other Insurance	213	1,000	600	600
5102-231	Rental	0	0	0	0
5102-252	Dues & Subscriptions	313	750	750	750
<b>Total Contractual</b>		<u>1,788</u>	<u>3,398</u>	<u>2,958</u>	<u>3,500</u>
<b>General Services</b>					
5102-314	Office Supplies	64	400	100	400
5102-332	Operating Supplies	53	0	0	0
<b>Total General Services</b>		<u>117</u>	<u>400</u>	<u>100</u>	<u>400</u>
<b>Total City Administrator</b>		<u><u>149,193</u></u>	<u><u>110,201</u></u>	<u><u>109,461</u></u>	<u><u>111,364</u></u>

# City Secretary

General Fund

Central Government- Division 51

Department 03

## Program Description

The City Secretary is appointed by the City Council and in that capacity records, maintains, and/or composes minutes, ordinances, resolutions, agendas, proclamations and other miscellaneous records.

The City Secretary administers all municipal elections ordered by the City Council. This position is also Records Manager of the City and is responsible for the composition of the Records Retention and Destruction Schedule mandated by State Law. In addition, the City Secretary must see that all revisions to the Code of Ordinances are codified and distributed.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
City Secretary	<u>1</u>	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>	<u>1</u>

## **Performance Objectives**

- Administer regular and special elections in accordance with State Law and City Charter.
- Oversee the Records Management Program and compose and require compliance with the Retention/Destruction Schedule as mandated by State Law.
- Perform all duties for the City Council according to the City Charter and State Law.
- Perform all other duties of the office of the City Secretary in accordance with the law in a manner that best serves the citizens of Stephenville.



Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5103-111	Salaries	42,778	47,016	47,016	49,630
5103-121	Retirement	4,629	5,551	5,551	6,113
5103-122	FICA	3,010	3,597	3,597	3,797
5103-123	Workers Compensation	73	96	96	98
5103-125	Group Insurance	4,614	4,690	4,690	4,412
	<b>Total Personnel Costs</b>	<u>55,104</u>	<u>60,950</u>	<u>60,950</u>	<u>64,050</u>
<b>Contractual</b>					
5103-211	Postage	20	100	25	100
5103-212	Communications	273	100	450	450
5103-215	Education & Schooling	754	1,000	500	1,000
5103-224	Other Insurance	226	236	236	273
5103-252	Dues & Subscriptions	159	300	180	200
5103-253	Outside Professional	1,616	4,000	4,000	1,500
	<b>Total Contractual</b>	<u>3,048</u>	<u>5,736</u>	<u>5,391</u>	<u>3,523</u>
<b>General Services</b>					
5103-313	Books & Educ Materials	2,189	4,000	4,000	4,000
5103-314	Office Supplies	991	1,000	1,500	1,000
5103-317	Photo & Duplication	71	50	50	50
5103-332	Operating Supplies	167	0	0	0
5103-333	Computer Supplies	180	300	300	300
	<b>Total General Services</b>	<u>3,598</u>	<u>5,350</u>	<u>5,850</u>	<u>5,350</u>
<b>Maintenance</b>					
5103-413	Office Equipment	0	400	500	400
	<b>Total Maintenance</b>	<u>0</u>	<u>400</u>	<u>500</u>	<u>400</u>
	<b>Total City Secretary</b>	<u><u>61,750</u></u>	<u><u>72,436</u></u>	<u><u>72,691</u></u>	<u><u>73,323</u></u>

# Emergency Management

General Fund

Central Government Division 51

Department 04

## Program Description

Emergency Management provides funds for disaster preparedness related expenses. This includes funding for public information, siren maintenance planning, communication expenses and simulation training.

## Performance Objectives

- Maintain emergency warning sirens in operating condition.
- Maintain functional Emergency Operations Center (EOC).

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Contractual</b>					
5104-212	Communications	5,428	5,800	5,800	5,800
5104-251	Utilities	340	500	300	450
5104-254	Special Services	479	100	0	100
	<b>Total Contractual</b>	<u>6,247</u>	<u>6,400</u>	<u>6,100</u>	<u>6,350</u>
<b>Maintenance</b>					
5104-414	Other Maintenance	24	250	0	100
	<b>Total Maintenance</b>	<u>24</u>	<u>250</u>	<u>0</u>	<u>100</u>
	<b>Total Emer Management</b>	<u>6,271</u>	<u>6,650</u>	<u>6,100</u>	<u>6,450</u>



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# Municipal Building

General Fund

Central Government Division 51

Department 05

## Program Description

The Municipal Building provides funds for maintenance of City Hall building as well as the elevator equipment, custodial and janitorial and all utilities' costs.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Clerk II	1	1	1
	1	1	1

## **Performance Objectives**

- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of Stephenville City Hall.
- Prolong the life of equipment located inside City Hall.
- Provide good, prompt personal, face-to-face and phone assistance to citizens.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5105-111	Salaries	22,849	23,822	16,000	20,640
5105-121	Retirement	2,479	2,813	2,500	2,543
5105-122	FICA	1,731	1,822	1,500	1,579
5105-123	Workers Compensation	41	49	49	39
5105-125	Group Insurance	4,615	4,690	4,690	4,412
	<b>Total Personnel Costs</b>	<b>31,715</b>	<b>33,196</b>	<b>24,739</b>	<b>29,213</b>
<b>Contractual</b>					
5105-212	Communications	9,468	9,500	11,000	11,000
5105-224	Other Insurance	1,798	1,737	1,737	1,860
5105-231	Rental	6,296	8,000	7,100	7,100
5105-251	Utilities	19,905	19,000	19,500	19,500
5105-252	Dues & Subscriptions	150	0	0	506
5105-254	Special Services	3,960	4,000	4,000	4,000
5105-260	Pest & Germ Control	540	1,000	540	540
5105-262	Janitorial Service	9,300	13,000	14,900	14,900
	<b>Total Contractual</b>	<b>51,417</b>	<b>56,237</b>	<b>58,777</b>	<b>59,406</b>
<b>General Services</b>					
5105-317	Photo & Duplication	1,221	1,000	1,200	1,200
5105-321	Janitorial Supplies	653	1,000	800	800
5105-332	Operating Supplies	3,869	4,000	3,000	4,000
5105-333	Computer Supplies	2,246	1,000	1,200	1,200
	<b>Total General Services</b>	<b>7,989</b>	<b>7,000</b>	<b>6,200</b>	<b>7,200</b>
<b>Maintenance</b>					
5105-413	Office Equip Maintenance	2,328	5,000	5,000	3,000
5105-414	Elevator Maintenance	5,648	5,500	6,600	6,600
5105-421	Building Maintenance	5,988	6,000	3,000	6,000
	<b>Total Maintenance</b>	<b>13,964</b>	<b>16,500</b>	<b>14,600</b>	<b>15,600</b>
<b>Capital Outlay</b>					
5105-513	Office Equipment	0	0	0	20,000
5105-531	Land Acquisition	0	30,000	30,000	0
	<b>Total Capital Outlay</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>20,000</b>
<b>Transfers</b>					
5105-800	Transfers	0	50,000	50,000	116,147
	<b>Total Transfers</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>116,147</b>
	<b>Total Municipal Building</b>	<b>105,085</b>	<b>192,933</b>	<b>184,316</b>	<b>247,566</b>

# Municipal Service Center

General Fund

Central Government Division 51

Department 06

## Program Description

The Municipal Service Center reflects the costs of maintenance and operations of the City's Service Center which houses the street, utility and parks maintenance departments as well as the purchasing department.

### Program Personnel

Title	2003-04	2004-05	2005-06
Clerk II	1	1	1
	1	1	1

### Performance Objectives

- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of the Service Center.
- Provide good, prompt personal, face-to-face and phone assistance to citizens.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5106-111	Salaries	9,784	23,278	15,000	25,162
5106-121	Retirement	1,098	2,749	2,000	3,099
5106-122	FICA	795	1,781	1,200	1,925
5106-123	Workers Compensation	41	49	49	49
5106-125	Group Insurance	2,096	4,690	4,690	4,412
	<b>Total Personnel Costs</b>	<u>13,814</u>	<u>32,547</u>	<u>22,939</u>	<u>34,647</u>
<b>Contractual</b>					
5106-212	Communications	8,388	10,000	9,200	9,200
5106-215	Education & Training	443	0	0	0
5106-224	Other Insurance	2,162	2,172	2,193	2,210
5106-231	Rental	2,884	3,228	3,150	3,150
5106-251	Utilities	22,223	19,000	22,000	22,000
5106-254	Special Services	974	500	500	500
5106-260	Pest & Germ Control	640	240	660	660
5106-262	Janitorial Service	2,700	6,600	5,900	5,900
	<b>Total Contractual</b>	<u>40,414</u>	<u>41,740</u>	<u>43,603</u>	<u>43,620</u>
<b>General Services</b>					
5106-317	Photo & Duplication	141	500	500	500
5106-321	Janitorial Supplies	1,238	1,000	1,300	1,300
5106-323	Gasoline & Oil	0	0	0	0
5106-332	Operating Supplies	1,465	1,500	1,500	1,500
	<b>Total General Services</b>	<u>2,844</u>	<u>3,000</u>	<u>3,300</u>	<u>3,300</u>
<b>Maintenance</b>					
5106-413	Office Equip Maintenance	1,433	2,000	1,500	1,500
5106-414	Equipment Maintenance	421	0	0	0
5106-421	Building Maintenance	3,226	5,000	3,400	4,000
	<b>Total Maintenance</b>	<u>5,080</u>	<u>7,000</u>	<u>4,900</u>	<u>5,500</u>
<b>Capital Outlay</b>					
5106-514	Other Equipment	24,433	0	0	0
	<b>Total Capital Outlay</b>	<u>24,433</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total Municipal Svc Center</b>	<u>86,585</u>	<u>84,287</u>	<u>74,742</u>	<u>87,067</u>

# Finance

General Fund

Finance Division 52

Department 01

## Program Description

Finance is responsible for the proper, accurate and timely recording of collections and disbursements of City funds and the reporting of these transactions in accordance with Generally Accepted Accounting Principles. This division also develops, coordinates and monitors the City's spending plans, including the annual Operating Budget and Capital Improvement Program. Further, Finance is responsible for cash management and investments, processes receipts of City monies and performs payroll distribution.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Director of Finance & Administration	1	1	1
Senior Accountant	1	1	1
Accountant	1	1	1
Information Systems Tech	0	0	.5
	<u>3</u>	<u>3</u>	<u>3.5</u>

## **Performance Objectives**

- Provide timely, accurate financial reporting to City Council, City departments and citizens.
- Maintain budgetary controls to ensure compliance with the annual budget as adopted by the City Council.
- Manage cash and investments to ensure that the City receives a maximum rate of return on its investments with minimal risk while maintaining an adequate cash flow.
- Maintain a system of internal controls that will ensure that the assets of the City are adequately protected.
- Provide financial reporting conformity with generally accepted accounting principles that receives the Government Finance Officers Association (GFOA) Certificate of Achievement.
- Foster a "customer-oriented" approach toward internal departments of the City.



Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5201-111	Salaries	75,477	118,879	110,000	132,020
5201-121	Retirement	8,283	14,037	5,000	16,018
5201-122	FICA	5,603	9,094	8,700	9,947
5201-123	Workers Compensation	207	244	244	246
5201-125	Group Insurance	11,325	14,070	14,070	13,235
	<b>Total Personnel Costs</b>	<u>100,895</u>	<u>156,324</u>	<u>138,014</u>	<u>171,466</u>
<b>Contractual</b>					
5201-211	Postage	1,405	1,200	1,500	1,500
5201-212	Communications	149	200	300	420
5201-213	Printing	90	300	200	500
5201-214	Advertising & Public Notices	0	200	100	0
5201-215	Education & Schooling	497	1,500	1,500	2,000
5201-224	Other Insurance	652	682	680	789
5201-252	Dues & Subscriptions	655	800	800	800
5201-253	Outside Professionals	40,202	43,000	43,000	32,000
5201-254	Special Services	42,341	40,000	40,000	40,000
	<b>Total Contractual</b>	<u>85,991</u>	<u>87,882</u>	<u>88,080</u>	<u>78,009</u>
<b>General Services</b>					
5201-314	Office Supplies	350	600	400	600
5201-332	Operating Supplies	0	0	38	0
5201-333	Computer Supplies	473	2,000	1,000	1,800
	<b>Total General Services</b>	<u>823</u>	<u>2,600</u>	<u>1,438</u>	<u>2,400</u>
<b>Maintenance</b>					
5201-413	Office Equipment	2,764	10,000	10,000	10,000
5201-416	Computer Maintenance	28,823	30,000	30,000	50,000
	<b>Total Maintenance</b>	<u>31,587</u>	<u>40,000</u>	<u>40,000</u>	<u>60,000</u>
<b>Capital Outlay</b>					
5201-513	Office Equipment	0	25,000	25,000	0
	<b>Total Capital Outlay</b>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
	<b>Total Finance</b>	<u>219,296</u>	<u>311,806</u>	<u>292,532</u>	<u>311,875</u>

# Purchasing

General Fund

Finance Division 52

Department 02

## Program Description

The Purchasing Department procures all supplies, equipment and services for all departments within the City organization and is also responsible for the storage and warehousing of material and supplies. Procurement activities include establishing annual contract and blanket purchase orders to reduce costs; preparing bid specifications and tabulations; conducting bid proceedings; expediting materials; and preparing recommendations to the City Council for purchases over \$25,000. This division is also responsible for vehicle inventory (i.e. titles and licenses) and disposal of City-owned surplus property.

### Program Personnel

Title	2003-04	2004-05	2005-06
Purchasing Manager	1	1	1
	1	1	1

### Performance Objectives

- Develop and maintain a level of performance considered above average by our customers while maintaining a high degree of efficiency and economy.
- Provide the City of Stephenville user departments with needed materials and services by utilizing best value purchases in a timely manner.
- Conduct sale of City-owned surplus property according to City ordinances.
- Maintain stock of all materials and supplies needed by other departments on a normal, routine basis.
- Deliver all requested supplies and materials to departments in a timely manner.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5202-111	Salaries	29,922	31,693	31,693	35,928
5202-121	Retirement	3,255	3,742	3,742	4,426
5202-122	FICA	2,274	2,425	2,425	2,748
5202-123	Workers Compensation	56	65	65	68
5202-125	Group Insurance	4,799	4,690	4,690	4,412
	<b>Total Personnel Costs</b>	<u>40,306</u>	<u>42,615</u>	<u>42,615</u>	<u>47,582</u>
<b>Contractual</b>					
5202-211	Postage	157	400	500	500
5202-212	Communications	89	200	150	150
5202-214	Advertising & Public Notices	1,138	1,800	1,800	1,500
5202-215	Education & Schooling	400	800	800	800
5202-224	Other Insurance	213	223	224	259
5202-252	Dues & Subscriptions	278	450	450	450
	<b>Total Contractual</b>	<u>2,275</u>	<u>3,873</u>	<u>3,924</u>	<u>3,659</u>
<b>General Services</b>					
5202-314	Office Supplies	102	350	300	300
5202-323	Gas & Oil	0	150	0	0
5202-332	Operating Supplies	112	0	100	100
	<b>Total General Services</b>	<u>214</u>	<u>500</u>	<u>400</u>	<u>400</u>
	<b>Total Purchasing</b>	<u>42,795</u>	<u>46,988</u>	<u>46,939</u>	<u>51,641</u>

# Tax Services

General Fund

Finance Division 52

Department 04

## Program Description

Tax Administration Office duties are contracted out to the Erath County Appraisal District (ECAD) for property appraisal services and to the Erath County Tax Assessor-Collector for tax collection services.

The function performed by the ECAD includes the appraisal of real and personal property located within the city limits of Stephenville. Erath County Tax Assessor-Collector is responsible for collecting all current and delinquent property taxes levied by the City.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Contractual</b>					
5204-253	Erath County Appraisal District	80,493	73,250	73,250	74,100
5204-253	Erath Co Tax Assessor-Collect	6,030	8,000	6,080	7,000
<b>Total Contractual</b>		86,523	81,250	79,330	81,100
<b>Total Tax Services</b>		86,523	81,250	79,330	81,100

# City Attorney

General Fund

Legal Division 53

Department 01

## Program Description

The City Attorney's office ensures that City functions and services are performed in a lawful manner and is responsible for all legal affairs of the City.

Duties of this office include provisions of legal advice to the City Council, City Administrator, boards and commissions, and all City departments; prosecutorial duties in Municipal Court; real estate matters including acquisitions, dispositions, and trade; and review of all contracts, resolutions, ordinances and items presented to the City Council.

## Performance Objectives

- Prepare and review legal documents in a timely manner.
- Respond to Public Information requests in a timely manner.
- Prosecute all complaints in Municipal Court.
- Provide preventative legal advice to the City Council, City Administrator, City Secretary, City Staff and City boards and commissions.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5301-125	Group Insurance	4,615	4,690	4,690	4,690
	<b>Total Personnel Costs</b>	4,615	4,690	4,690	4,690
<b>Contractual</b>					
5301-215	Education & Schooling	0	500	0	500
5301-224	Other Insurance	213	223	230	259
5301-253	Outside Professionals	51,591	60,000	60,000	60,000
	<b>Total Contractual</b>	51,804	60,723	60,230	60,759
<b>General Services</b>					
5301-313	Books & Educational	0	300	0	300
	<b>Total General Services</b>	0	300	0	300
	<b>Total City Attorney</b>	56,419	65,713	64,920	65,749

# Municipal Court

General Fund

Legal Division 53

Department 02

## Program Description

The Municipal Court handles the judicial processing of Class C misdemeanors that originate from traffic citations, citizen complaints, code violations and misdemeanor arrests occurring within the territorial limits of the City of Stephenville. The Municipal Court processing is predetermined by the Texas Code of Criminal Procedure and the Code of Judicial Conduct. In addition to the judicial processing, the Court prepares dockets, schedules trials, processes juries, records and collects fine payments and issues warrants for Violation of Promise to Appear and Failure to Appear. The Municipal Court also processes code violations as part of the city-wide code enforcement effort.

The City of Stephenville currently contracts with the Erath County Justice of the Peace Precinct # 1 to provide this service. The Justice of the Peace serves as the Municipal Court Judge. The judge presides over trials and hearings, levies fines, sets bails, accepts bonds, issues arrest and search warrants, administers juvenile magistrate's warnings and arraigns prisoners.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Contractual</b>					
5302-253	Outside Professionals	68,291	79,230	81,120	83,500
5302-254	Special Services	1,460	5,000	1,000	5,000
	<b>Total Contractual</b>	<u>69,751</u>	<u>84,230</u>	<u>82,120</u>	<u>88,500</u>
	<b>Total Municipal Court</b>	<u>69,751</u>	<u>84,230</u>	<u>82,120</u>	<u>88,500</u>



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# Human Resources

General Fund

Personnel Division 54

Department 01

## Program Description

The Human Resources Department is responsible for administering the City's personnel policies and procedures. Major functions include employee recruitment and selection, employee job classification, safety, employee fringe benefit administration, performance evaluation, payroll administration and maintenance of official personnel records.

Also the Human Resources Department is primarily responsible for the administering and monitoring the City's insurance funds including: employee health insurance, workers' compensation insurance and property/casualty insurance coverage.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Human Resources Manager	<u>1</u>	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>	<u>1</u>

## **Performance Objectives**

- Hire and retain a qualified, trained and motivated workforce committed to providing courteous and efficient public service.
- Control health insurance and workers' compensation costs through risk management, employee screening, safety training, safety inspections, accident investigations and promotion of employee wellness.



Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5401-111	Salaries	31,344	32,644	32,644	36,312
5401-121	Retirement	3,401	3,854	3,854	4,474
5401-122	FICA	2,058	2,497	2,497	2,778
5401-123	Workers Compensation	56	67	67	69
5401-125	Group Insurance	4,615	4,690	4,690	4,412
<b>Total Personnel Costs</b>		<u>41,474</u>	<u>43,752</u>	<u>43,752</u>	<u>48,045</u>
<b>Contractual</b>					
5401-211	Postage	372	500	500	500
5401-212	Communications	205	150	180	180
5401-213	Printing	40	150	100	100
5401-214	Advertising & Public Notices	9,439	7,500	5,000	6,000
5401-215	Education & Schooling	1,362	2,000	1,500	1,500
5401-224	Other Insurance	213	723	224	759
5401-252	Dues & Subscriptions	245	1,285	775	775
5401-253	Outside Professionals	10,918	13,000	12,000	13,182
5401-254	Special Services	4,729	4,600	3,800	3,900
5401-255	Tuition Reimbursements	786	800	800	1,600
<b>Total Contractual</b>		<u>28,309</u>	<u>30,708</u>	<u>24,879</u>	<u>28,496</u>
<b>General Services</b>					
5401-313	Books & Educ Material	298	500	300	300
5401-314	Office Supplies	835	700	400	700
5401-315	Testing Materials	0	3,900	3,500	2,000
5401-333	Computer Supplies	171	400	200	200
<b>Total General Services</b>		<u>1,304</u>	<u>5,500</u>	<u>4,400</u>	<u>3,200</u>
<b>Total Human Resources</b>		<u><u>71,087</u></u>	<u><u>79,960</u></u>	<u><u>73,031</u></u>	<u><u>79,741</u></u>

# Park & Recreation Administration

General Fund

Community Services Division 55

Department 01

## Program Description

The Recreation Department is primarily responsible for seeing that each and every resident of the City has the opportunity and the means by which to use their leisure time to its fullest potential. This responsibility is met by professional supervisors and employees offering a broad range of teams and individual activities on both a high and low organizational level. Residents have the opportunity to participate in any type of leisure activities from cultural to physical. The opportunity is also available for simple aesthetic envelope, whether it be the use of our outdoor facilities or viewing a sampling of regional arts and crafts offered from time to time.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b><u>2003-04</u></b>	<b><u>2004-05</u></b>	<b><u>2005-06</u></b>
Community Services Director	1	1	1
Recreation Superintendent	1	1	1
Recreation Supervisor	1	1	1
Recreation Coordinator	1	1	1
Community Services Clerk	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>

## **Performance Objectives**

- Maintain high level of participation by citizens in all recreation activities.
- Provide excellent leadership and foresight on all current and future park improvement projects.
- Adequately promote all recreation activities to all potential participants.
- Continue to provide excellent programs at minimum costs to the citizens.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5501-111	Salaries	163,606	179,055	178,000	190,292
5501-112	Overtime	1,373	0	0	0
5501-113	Part-Time Wages	82,222	80,000	80,000	80,000
5501-121	Retirement	17,731	21,142	21,142	23,070
5501-122	FICA	18,769	18,288	18,288	20,448
5501-123	Workers Compensation	4,360	5,036	5,036	5,428
5501-124	Unemployment	6,600	0	0	0
5501-125	Group Insurance	22,298	23,450	23,450	22,059
	<b>Total Personnel Costs</b>	<b>316,959</b>	<b>326,971</b>	<b>325,916</b>	<b>341,297</b>
<b>Contractual</b>					
5501-211	Postage	1,758	2,000	2,000	2,000
5501-212	Communications	2,197	2,000	1,700	2,000
5501-213	Printing	135	250	200	250
5501-214	Advertising & Public Notices	4,466	5,500	7,500	5,500
5501-215	Education & Schooling	3,330	4,000	4,000	4,800
5501-224	Other Insurance	2,491	2,440	2,440	2,792
5501-231	Rental	13,982	12,000	7,680	7,680
5501-251	Utilities	96,691	85,000	85,000	85,000
5501-252	Dues & Subscriptions	779	700	700	850
5501-253	Outside Professionals	695	500	0	250
5501-254	Special Services	20	145	0	0
5501-260	Pest & Germ Control	256	250	240	240
5501-261	Contract Services- Adult	9,092	10,000	10,000	10,000
5501-261	Contract Services- Youth	54,410	57,500	52,500	57,500
5501-264	Special Events	32,643	27,500	27,500	30,000
	<b>Total Contractual</b>	<b>222,945</b>	<b>209,785</b>	<b>201,460</b>	<b>208,862</b>
<b>General Services</b>					
5501-313	Recreation Supplies- Adult	8,271	9,000	9,000	9,000
5501-313	Recreation Supplies- Youth	52,468	49,000	49,000	49,000
5501-314	Office Supplies	2,816	3,500	3,000	3,000
5501-317	Photo & Duplication	440	400	400	400
5501-333	Computer Supplies	1,598	500	800	300
	<b>Total General Services</b>	<b>65,593</b>	<b>62,400</b>	<b>62,200</b>	<b>61,700</b>
<b>Maintenance</b>					
5501-413	Office Equipment	129	700	900	400
5501-416	Computer Maintenance	0	650	100	750
5501-421	Building Maintenance	4,456	0	0	0
	<b>Total Maintenance</b>	<b>4,585</b>	<b>1,350</b>	<b>1,000</b>	<b>1,150</b>
<b>Capital Outlay</b>					
5501-514	Recreation Equipment	0	0	0	2,500
5501-521	Rec Hall Improvements	0	0	0	0
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>
	<b>Total Parks &amp; Rec Admin</b>	<b>610,082</b>	<b>600,506</b>	<b>590,576</b>	<b>615,509</b>

# Park Maintenance

General Fund

Community Services Division 55

Department 02

## Program Description

Park Maintenance is primarily responsible for maintaining all the City's public facilities whether it is indoors or outdoors. It is responsible for assuring that all of these facilities continue to reflect both beauty and heritage of the City of Stephenville, while remaining safe and useable by all citizens and visitors alike.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b><u>2003-04</u></b>	<b><u>2004-05</u></b>	<b><u>2005-06</u></b>
Parks & Cemeteries Superintendent	1	1	1
Property Supervisor	1	1	1
Park Maintenance	2	2	2
Maintenance Person	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>

## **Performance Objectives**

- Maintain highly qualified, trained personnel to adequately maintain City's indoor and outdoor park and recreation facilities.
- Keep all park facilities maintained in a manner where all citizens will be proud at any time of the year.
- Keep all park facilities clean year round.
- Provide maintenance assistance to all participants in park and recreation activities.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5502-111	Salaries	136,412	153,184	153,184	167,144
5502-112	Overtime	253	0	100	0
5502-113	Part-Time Wages	60,252	58,300	50,000	60,000
5502-114	Incentive Pay	0	630	630	630
5502-115	Maintenance Reimb	(14,400)	(14,400)	(14,400)	(14,400)
5502-121	Retirement	14,812	18,162	18,162	27,446
5502-122	FICA	14,850	14,827	14,827	17,042
5502-123	Workers Compensation	3,672	4,310	4,310	4,557
5502-125	Group Insurance	21,771	23,450	23,450	22,059
<b>Total Personnel Costs</b>		<u>237,622</u>	<u>258,463</u>	<u>250,263</u>	<u>284,478</u>
<b>Contractual</b>					
5502-212	Communications	320	0	840	840
5502-215	Training & Education	553	400	400	400
5502-224	Other Insurance	6,168	7,159	7,159	8,146
5502-231	Rental	5,388	12,600	6,500	6,500
5502-254	Special Services	3	500	100	200
<b>Total Contractual</b>		<u>12,432</u>	<u>20,659</u>	<u>14,999</u>	<u>16,086</u>
<b>General Services</b>					
5502-311	Agricultural & Chemical	15,596	15,000	15,000	15,000
5502-316	Wearing Apparel	1,566	1,750	1,750	1,750
5502-318	Small Tools	2,307	2,000	2,000	4,000
5502-321	Janitorial Supplies	3,548	3,000	2,000	3,000
5502-323	Gas & Oil	7,931	13,000	9,000	11,000
5502-332	Operating Supplies	5,409	4,350	4,350	4,350
<b>Total General Services</b>		<u>36,357</u>	<u>39,100</u>	<u>34,100</u>	<u>39,100</u>
<b>Maintenance</b>					
5502-411	Vehicle Maintenance	2,899	2,600	3,400	3,500
5502-412	Machinery Maintenance	5,079	6,050	6,300	6,050
5502-414	Equipment Maintenance	1,842	2,000	2,500	2,000
5502-421	Building Maintenance	3,308	5,000	5,000	5,000
5502-425	Swimming Pool Maintenance	6,135	26,500	26,500	7,000
5502-426	Light System Maintenance	5,322	5,000	10,000	5,000
5502-427	Park Maintenance	41,994	55,000	50,000	40,000
<b>Total Maintenance</b>		<u>66,579</u>	<u>102,150</u>	<u>103,700</u>	<u>68,550</u>
<b>Capital Outlay</b>					
5502-511	Vehicles	22,290	49,000	49,000	19,000
5502-512	Machinery	0	11,500	11,500	0
5502-514	Other Equipment	0	36,900	36,900	21,500
5502-527	Park Improvements	0	87,500	87,000	156,000
<b>Total Capital Outlay</b>		<u>22,290</u>	<u>184,900</u>	<u>184,400</u>	<u>196,500</u>
<b>Total Park Maintenance</b>		<u>375,280</u>	<u>605,272</u>	<u>587,462</u>	<u>604,714</u>

# Cemeteries

General Fund

Community Services Division 55

Department 03

## Program Description

The primary responsibility of the Cemetery Department is to insure that each of the City-owned cemeteries are maintained at a level which shows the greatest amount of understanding and respect to the citizens of Stephenville. The Cemetery Department's personnel are responsible for selling and keeping records on all cemetery lots.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Cemetery Property Supervisor	1	1	1
Cemetery Maintenance	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>

## **Performance Objectives**

- Maintain the cemeteries in the most professional and understanding manner possible.
- Provide excellent customer service for persons needing cemetery services.
- Provide adequate schedule for year round maintenance of cemeteries.
- Provide excellent record keeping services for current and potential owners of burial plots.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5503-111	Salaries	56,292	58,407	58,407	60,936
5503-113	Part-Time Wages	2,657	5,000	7,000	5,000
5503-121	Retirement	6,109	6,896	6,896	7,500
5503-122	FICA	4,451	4,851	4,851	5,044
5503-123	Workers Compensation	2,053	2,305	2,305	2,199
5503-125	Group Insurance	9,229	9,380	9,380	8,823
	<b>Total Personnel Costs</b>	<u>80,791</u>	<u>86,839</u>	<u>88,839</u>	<u>89,502</u>
<b>Contractual</b>					
5503-212	Communications	422	600	300	600
5503-215	Education & Schooling	0	125	0	125
5503-224	Other Insurance	1,124	1,360	1,361	1,459
5503-231	Rental	1,327	1,500	1,300	1,500
5503-251	Utilities	3,172	3,500	3,500	3,500
	<b>Total Contractual</b>	<u>6,045</u>	<u>7,085</u>	<u>6,461</u>	<u>7,184</u>
<b>General Services</b>					
5502-316	Wearing Apparel	830	700	900	700
5502-318	Small Tools	1,285	1,000	1,000	1,000
5502-323	Gas & Oil	2,322	3,500	2,500	3,500
5502-332	Operating Supplies	915	1,000	1,200	1,000
	<b>Total General Services</b>	<u>5,352</u>	<u>6,200</u>	<u>5,600</u>	<u>6,200</u>
<b>Maintenance</b>					
5503-411	Vehicle Maintenance	2,665	300	100	300
5503-414	Equipment Maintenance	391	3,000	20	1,500
5503-421	Building Maintenance	28	200	200	200
5503-425	Cemetery Maintenance	4,444	5,500	1,000	3,000
	<b>Total Maintenance</b>	<u>7,528</u>	<u>9,000</u>	<u>1,320</u>	<u>5,000</u>
<b>Capital Outlay</b>					
5503-425	Other Equipment	0	0	0	8,000
	<b>Total Capital Outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>
	<b>Total Cemeteries</b>	<u>99,716</u>	<u>109,124</u>	<u>102,220</u>	<u>115,886</u>

# Library

General Fund

Community Services Division 55

Department 04

## Program Description

The Stephenville Public Library's main responsibilities are to assemble, preserve and organize a collection of books and other library materials for the use of the public. Organize and maintain a card catalog to make library resources available to the public, to provide a place for the use of these materials and to serve as a center for reliable information. Continue to offer an array of services including reference assistance, interlibrary loans, word processing, Internet access, and programming for adults, young adults and for children.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Librarian	1	1	1
Library Clerk	2.5	2.5	2.5
	3.5	3.5	3.5

## **Performance Objectives**

- Provide open and equal access to information.
- Develop on-going communication and partnerships with other non-profit organizations in the community.
- Create opportunities for life-long learning.
- Encourage a love of reading.
- Provide excellent customer service to users of the library.
- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of the Municipal Library.



Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
	<b>Personnel Costs</b>				
5504-111	Salaries	83,077	87,895	87,895	92,556
5504-113	Part-Time Wages	11,497	7,500	7,500	7,500
5504-121	Retirement	9,157	10,378	10,378	11,401
5504-122	FICA	6,688	7,298	7,298	7,654
5504-123	Workers Compensation	197	228	228	228
5504-125	Group Insurance	13,843	14,070	14,070	13,235
	<b>Total Personnel Costs</b>	<u>124,459</u>	<u>127,369</u>	<u>127,369</u>	<u>132,574</u>
	<b>Contractual</b>				
5504-211	Postage	540	650	600	600
5504-212	Communications	73	200	70	70
5504-213	Printing	70	200	0	100
5504-214	Advertising & Public Notices	0	100	50	100
5504-215	Education & Schooling	1,545	2,300	2,000	1,500
5504-224	Other Insurance	1,636	1,677	1,678	1,819
5504-231	Rental	1,468	1,582	1,468	1,468
5504-251	Utilities	10,359	10,000	10,000	10,000
5504-252	Dues & Subscriptions	310	475	400	400
5504-253	Outside Professionals	0	30,000	30,000	25,000
5504-254	Special Services	99	0	0	100
5504-260	Pest & Germ Control	200	500	250	250
5504-262	Janitorial Service	1,100	1,400	2,000	2,040
	<b>Total Contractual</b>	<u>17,400</u>	<u>49,084</u>	<u>48,516</u>	<u>43,447</u>
	<b>General Services</b>				
5504-313	Books & Educ Material	25,435	25,000	25,000	25,000
5504-314	Office Supplies	630	1,500	1,000	1,000
5504-317	Photo & Duplication	769	500	500	500
5504-321	Janitorial Supplies	269	550	500	500
5504-332	Operating Supplies	70	400	300	300
5504-333	Computer Supplies	983	1,000	2,000	1,000
	<b>Total General Services</b>	<u>28,156</u>	<u>28,950</u>	<u>29,300</u>	<u>28,300</u>
	<b>Maintenance</b>				
5504-414	Equipment Maintenance	6,855	6,000	5,000	7,000
5504-421	Building Maintenance	822	5,000	3,000	5,000
	<b>Total Maintenance</b>	<u>7,677</u>	<u>11,000</u>	<u>8,000</u>	<u>12,000</u>
	<b>Capital Outlay</b>				
5504-513	Office Furniture & Equipment	0	5,000	5,000	0
	<b>Total Capital Outlay</b>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
	<b>Total Library</b>	<u>177,692</u>	<u>221,403</u>	<u>218,185</u>	<u>216,321</u>

# Streets

General Fund

Community Services Division 55

Department 05

## Program Description

The Street Department manages, maintains and repairs City streets, sidewalks, drainage ways and rights-of-way. The services provided are concrete work, patching, street cleaning, tree cutting, ditch cleaning, blade work and other street maintenance. Responsibilities include traffic control, emergency response operations, special events and assistance in code enforcement. Daily, the department inspects roadways for sign repair, pavement management and sight obstructions.

<b>Program Personnel</b>			
<b>Title</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Street Superintendent	1	1	1
Crew Leader	1	1	1
Heavy Equipment Operator	3	3	3
Street Maintenance	2	2	2
	<u>7</u>	<u>7</u>	<u>7</u>

## Performance Objectives

- Protect the investment in the public transportation system through preventative maintenance and on-going rehabilitation of streets and sidewalks.
- Blade roads in best way that can be achieved.
- Sweep as many streets as possible.
- Patch potholes in a manner that they remain in place longer.
- Handle pothole complaints in a timely manner.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5505-111	Salaries	196,181	216,960	214,000	229,668
5505-112	Overtime	1,947	5,000	1,000	5,000
5505-113	Part-Time Wages	4,056	8,640	8,640	8,640
5505-114	Incentive Pay	2,623	2,600	2,600	5,200
5502-121	Retirement	21,902	26,515	26,000	29,552
5502-122	FICA	15,577	17,840	17,500	19,011
5502-123	Workers Compensation	12,869	14,652	14,652	14,405
5502-125	Group Insurance	30,920	32,830	32,830	30,882
<b>Total Personnel Costs</b>		<u>286,075</u>	<u>325,037</u>	<u>317,222</u>	<u>342,358</u>
<b>Contractual</b>					
5505-211	Postage	10	50	10	50
5505-212	Communications	672	900	450	900
5505-215	Training & Education	81	500	200	350
5505-224	Other Insurance	5,824	5,959	6,114	6,816
5505-231	Rental	4,628	3,000	2,500	3,000
5505-251	Utilities	163,366	150,000	160,000	160,000
5505-252	Dues & Subscriptions	0	100	100	100
5505-253	Outside Professionals	18,880	17,500	17,500	17,500
5505-254	Special Services	0	0	100	0
5505-261	Other Contractual Services	17,274	17,000	10,000	17,000
<b>Total Contractual</b>		<u>210,735</u>	<u>195,009</u>	<u>196,974</u>	<u>205,716</u>
<b>General Services</b>					
5505-312	Chemicals	1,653	5,000	500	2,500
5505-314	Office Supplies	34	125	100	125
5502-316	Wearing Apparel	2,168	3,150	3,150	3,150
5502-318	Small Tools	2,846	2,000	1,000	2,000
5502-321	Street Signs & Markings	14,470	10,000	10,000	10,000
5502-323	Gas & Oil	14,359	20,000	15,000	17,500
5502-332	Operating Supplies	2,420	2,500	2,500	2,500
<b>Total General Services</b>		<u>37,950</u>	<u>42,775</u>	<u>32,250</u>	<u>37,775</u>
<b>Maintenance</b>					
5502-411	Vehicle Maintenance	3,461	5,100	2,100	5,895
5502-412	Machinery Maintenance	7,867	15,600	6,900	19,100
5502-414	Other Equipment Maintenance	173	750	750	750
5502-422	Right-of-Way Maintenance	67,300	55,000	55,000	65,000
5502-423	Street Cuts	16,560	17,500	17,500	17,500
<b>Total Maintenance</b>		<u>95,361</u>	<u>93,950</u>	<u>82,250</u>	<u>108,245</u>
<b>Capital Outlay</b>					
5502-511	Vehicles	0	38,000	38,310	19,000
5502-514	Other Equipment	65,828	0	0	36,500
5502-522	Rights-of-Way	0	250,000	250,000	200,000
5502-525	Streets	340,547	250,000	250,000	300,000
<b>Total Capital Outlay</b>		<u>406,375</u>	<u>538,000</u>	<u>538,310</u>	<u>555,500</u>
<b>Total Streets</b>		<u>1,036,496</u>	<u>1,194,771</u>	<u>1,167,006</u>	<u>1,249,594</u>

# Senior Citizens

General Fund

Community Services Division 55

Department 06

## Program Description

The Senior Citizen Department is responsible for seeing that each and every senior citizen resident of Stephenville has the opportunity and the means by which to use their leisure time to its fullest potential. Provide the opportunity for recreation programs, congregate meals, transportation and leisure activities from cultural to physical.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Senior Citizens Facility Manager	1	1	1
Senior Citizens Assistant	<u>.5</u>	<u>.5</u>	<u>.5</u>
	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>

## **Performance Objectives**

- Provide highly-trained, qualified personnel to adequately manage the senior citizen programs.
- Provide interesting and educational programs.
- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of Senior Citizens Center.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5506-111	Salaries	25,899	26,909	26,909	28,932
5506-113	Part-time Wages	4,632	6,000	6,000	6,000
5506-121	Retirement	2,815	3,177	3,177	3,564
5506-122	FICA	2,307	2,518	2,518	2,672
5506-123	Workers Compensation	591	693	693	679
5506-125	Group Insurance	4,626	4,690	4,690	4,412
	<b>Total Personnel Costs</b>	<b>40,870</b>	<b>43,987</b>	<b>43,987</b>	<b>46,259</b>
<b>Contractual</b>					
5506-211	Postage	3,078	2,500	2,000	2,500
5506-212	Communications	615	500	600	600
5506-213	Printing	250	0	0	0
5506-214	Advertising & Public Notices	2,743	2,900	2,900	2,900
5506-215	Education & Schooling	302	100	0	100
5506-224	Other Insurance	1,253	1,026	1,026	1,097
5506-231	Rental	720	1,548	1,548	1,548
5506-251	Utilities	12,437	13,500	13,500	13,500
5506-252	Dues & Subscriptions	71	70	70	70
5506-253	Outside Professionals	17,000	17,000	17,000	17,000
5506-254	Special Services	595	500	400	400
5506-260	Pest & Germ Control	490	500	500	500
5506-262	Contract Services	0	6,850	6,850	6,850
	<b>Total Contractual</b>	<b>39,554</b>	<b>46,994</b>	<b>46,394</b>	<b>47,065</b>
<b>General Services</b>					
5506-313	Recreation Supplies	3,074	3,000	3,700	3,700
5506-314	Office Supplies	704	700	1,000	700
5506-317	Photo & Duplication	604	600	600	600
5506-321	Janitorial Supplies	1,327	1,500	1,500	1,500
5506-332	Operating Supplies	3,876	3,545	3,545	3,545
5506-333	Computer Supplies	760	700	1,000	845
	<b>Total General Services</b>	<b>10,345</b>	<b>10,045</b>	<b>11,345</b>	<b>10,890</b>
<b>Maintenance</b>					
5506-413	Office Equip Maintenance	811	800	800	800
5506-414	Other Equip Maintenance	922	1,200	1,400	1,200
5506-421	Building Maintenance	3,995	3,800	4,000	3,800
	<b>Total Maintenance</b>	<b>5,728</b>	<b>5,800</b>	<b>6,200</b>	<b>5,800</b>
	<b>Total Senior Citizens</b>	<b>96,497</b>	<b>106,826</b>	<b>107,926</b>	<b>110,014</b>

# Fire Administration

General Fund

Fire Division 56

Department 01

## Program Description

The Fire Administration department is responsible for management of all fire division activities and policies, plan for the future, evaluate performance, develop and administer budgets, maintain records and files, counsel and resolve conflicts, represent fire personnel to the City leaders and represent City leaders to the fire personnel.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Fire Chief	1	1	1
Fire Training Officer	<u>0</u>	<u>0</u>	<u>1</u>
	<u>1</u>	<u>1</u>	<u>2</u>

## **Performance Objectives**

- Ensure readiness of the department to respond to emergencies.
- Ensure all laws and rules which involve the City and departments are maintained.
- Provide efficient and effective management of Fire Services.
- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of Fire Stations # 1 and # 2.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5601-111	Salaries	63,136	57,968	60,668	111,744
5601-121	Retirement	6,992	6,845	6,845	13,767
5601-122	FICA	4,867	4,435	4,435	8,548
5601-123	Workers Compensation	901	1,007	1,007	1,741
5601-125	Group Insurance	4,371	4,690	4,690	8,824
5601-126	Auto Allowance	3,484	3,600	1,000	0
	<b>Total Personnel Costs</b>	<u>83,751</u>	<u>78,545</u>	<u>78,645</u>	<u>144,624</u>
<b>Contractual</b>					
5601-211	Postage	101	200	120	200
5601-212	Communications	2,463	2,120	2,200	2,120
5601-213	Printing	0	100	80	100
5601-215	Education & Schooling	669	1,775	1,775	2,600
5601-224	Other Insurance	614	625	628	662
5601-231	Rental	839	828	828	828
5601-251	Utilities	11,518	13,000	12,000	13,000
5601-252	Dues & Subscriptions	460	500	810	635
5601-253	Outside Professionals	144	110	274	150
5601-254	Special Services	124	59	59	59
5601-255	Damage Claims	0	0	1,000	0
5601-258	State Fees	41	50	95	95
5601-260	Pest & Germ Control	480	800	480	500
	<b>Total Contractual</b>	<u>17,453</u>	<u>20,167</u>	<u>20,349</u>	<u>20,949</u>
<b>General Services</b>					
5601-313	Books & Educ Material	2	190	190	190
5601-316	Wearing Apparel	143	400	400	400
5601-321	Janitorial Supplies	2,104	2,300	2,000	2,300
5601-332	Operating Supplies	188	1,000	1,000	1,000
5601-333	Computer Supplies	56	300	300	300
	<b>Total General Services</b>	<u>2,493</u>	<u>4,190</u>	<u>3,890</u>	<u>4,190</u>
<b>Maintenance</b>					
5601-413	Office Equip Maintenance	5	500	500	500
5601-414	Other Equip Maintenance	50	80	60	80
5601-421	Building Maintenance	3,099	5,000	5,000	5,000
	<b>Total Maintenance</b>	<u>3,154</u>	<u>5,580</u>	<u>5,560</u>	<u>5,580</u>
	<b>Total Fire Administration</b>	<u>106,851</u>	<u>108,482</u>	<u>108,444</u>	<u>175,343</u>

# Fire Prevention & Inspections

General Fund

Fire Division 56

Department 02

## Program Description

The Fire Prevention & Inspections Department includes the Fire Marshal. The purpose of this department is to systematically reduce the number and severity of fires in Stephenville through public education about fire safety and prevention, code enforcement, business facility inspections, home inspections, first aid and arson investigation toward prosecution.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Fire Marshal	<u>1</u>	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>	<u>1</u>

## **Performance Objectives**

- Complete plan reviews in a timely manner.
- Oversee business facility inspections.
- Oversee arson investigations.



Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5602-111	Salaries	46,664	48,560	48,560	54,360
5602-112	Overtime	51	100	0	100
5602-115	Incentive Pay	720	1,260	1,260	720
5602-121	Retirement	5,149	5,894	5,894	6,798
5602-122	FICA	3,537	3,819	3,819	4,221
5602-123	Workers Compensation	684	817	817	833
5602-125	Group Insurance	4,621	4,690	4,690	4,412
	<b>Total Personnel Costs</b>	<u>61,426</u>	<u>65,140</u>	<u>65,040</u>	<u>71,444</u>
<b>Contractual</b>					
5602-211	Postage	37	40	40	40
5602-212	Communications	467	530	530	530
5602-215	Education & Schooling	2,070	2,360	2,360	2,625
5602-224	Other Insurance	427	531	534	568
5602-252	Dues & Subscriptions	70	900	875	700
5602-253	Outside Professionals	0	20	20	0
5602-258	State Fees	53	100	95	100
5602-261	Other Contractual Services	0	700	650	700
	<b>Total Contractual</b>	<u>3,124</u>	<u>5,181</u>	<u>5,104</u>	<u>5,263</u>
<b>General Services</b>					
5602-313	Books & Educ Material	763	860	860	860
5602-316	Wearing Apparel	338	400	400	400
5602-317	Photo & Duplication	55	220	290	220
5602-318	Small Tools	86	110	110	110
5602-323	Gas & Oil	373	500	500	500
5602-332	Operating Supplies	22	0	30	50
5602-333	Computer Supplies	26	450	420	450
	<b>Total General Services</b>	<u>1,663</u>	<u>2,540</u>	<u>2,610</u>	<u>2,590</u>
<b>Maintenance</b>					
5602-411	Vehicle Maintenance	20	800	500	400
5602-414	Other Equip Maintenance	121	80	80	80
	<b>Total Maintenance</b>	<u>141</u>	<u>880</u>	<u>580</u>	<u>480</u>
	<b>Total Fire Prevent/Invest</b>	<u><u>66,354</u></u>	<u><u>73,741</u></u>	<u><u>73,334</u></u>	<u><u>79,777</u></u>

# Fire Suppression

General Fund

Fire Division 56

Department 03

## Program Description

The mission of the Stephenville Fire Department is to preserve and protect life and property while safeguarding the environment and the City's economic base. The mission is accomplished through a coordinated program of services which includes fire rescue, fire suppression and prevention, hazardous material mitigation, code enforcement, business facility inspections, home inspections, first aid and public education about fire safety and prevention.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b><u>2003-04</u></b>	<b><u>2004-05</u></b>	<b><u>2005-06</u></b>
Fire Captain	2	2	2
Fire Lieutenant	1	1	1
Fire Sergeant	0	0	2
Firefighter	9	9	7
	<u>12</u>	<u>12</u>	<u>12</u>

## **Performance Objectives**

- Provide efficient and effective management of Fire Services.
- Maintain operational readiness level that will meet the emergency demands of the community.
- Provide firefighting forces and resources necessary to execute quick, effective, skillful and caring responses to emergency situation.
- Respond to emergency incidents in a timely manner.
- Keep emergency vehicles and department facilities maintained.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5603-111	Salaries	428,784	479,400	479,400	488,984
5603-112	Overtime	57,473	60,000	56,500	53,000
5603-115	Incentive Pay	5,040	8,820	8,820	23,760
5603-121	Retirement	53,314	64,731	64,731	69,453
5603-122	FICA	36,269	41,939	41,939	43,126
5603-123	Workers Compensation	7,289	8,969	8,969	8,509
5603-125	Group Insurance	52,534	56,280	56,280	52,941
	<b>Total Personnel Costs</b>	<u>640,703</u>	<u>720,139</u>	<u>716,639</u>	<u>739,773</u>
<b>Contractual</b>					
5603-213	Printing	43	60	50	60
5603-215	Education & Schooling	4,945	12,200	12,000	12,000
5603-224	Other Insurance	6,298	6,460	6,500	7,033
5603-252	Dues & Subscriptions	1,909	2,000	1,900	2,000
5603-253	Outside Professionals	435	435	435	435
5603-254	Special Services	0	150	100	0
5603-258	State Fees	545	680	680	680
	<b>Total Contractual</b>	<u>14,175</u>	<u>21,985</u>	<u>21,665</u>	<u>22,208</u>
<b>General Services</b>					
5603-313	Books & Educ Material	614	1,800	1,800	1,800
5603-316	Wearing Apparel	16,780	9,330	8,900	9,330
5603-318	Small Tools	11,432	8,000	8,000	12,000
5603-323	Gas & Oil	2,692	5,500	4,802	5,500
5603-332	Operating Supplies	2,126	1,870	1,870	1,870
	<b>Total General Services</b>	<u>33,644</u>	<u>26,500</u>	<u>25,372</u>	<u>30,500</u>
<b>Maintenance</b>					
5603-411	Vehicle Maintenance	10,368	12,300	10,665	13,200
5603-412	Machinery Maintenance	70	530	400	530
5603-414	Other Equip Maintenance	1,936	4,040	3,700	3,000
	<b>Total Maintenance</b>	<u>12,374</u>	<u>16,870</u>	<u>14,765</u>	<u>16,730</u>
<b>Capital Outlay</b>					
5603-514	Other Equipment	3,150	0	0	54,000
	<b>Total Capital Outlay</b>	<u>3,150</u>	<u>0</u>	<u>0</u>	<u>54,000</u>
	<b>Total Fire Suppression</b>	<u>704,046</u>	<u>785,494</u>	<u>778,441</u>	<u>863,211</u>

# Emergency Medical Services

General Fund

Fire Division 56

Department 04

## Program Description

The Stephenville Fire Department provides emergency medical services for the City. They provide pre-hospital care and emergency ambulance transportation of the sick and injured to the hospital.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Fire Captain	1	1	1
Fire Lieutenant	1	1	2
Fire Sergeant	0	0	1
Firefighter	10	10	8
	12	12	12

## **Performance Objectives**

- Provide efficient and effective management of emergency medical services.
- Maintain operational readiness level that will meet the emergency demands of the community.
- Provide highly-trained, qualified personnel and resources necessary to execute quick, effective, skillful and caring responses to emergency situations.
- Respond to emergency incidents in a timely manner.
- Keep emergency vehicles and department facilities maintained.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5604-111	Salaries	420,180	455,249	455,249	473,076
5604-112	Overtime	46,293	50,400	47,000	47,000
5604-115	Incentive Pay	6,251	10,320	10,320	31,320
5604-121	Retirement	51,268	60,937	60,937	67,932
5604-122	FICA	34,751	39,472	39,472	42,182
5604-123	Workers Compensation	7,024	8,441	8,441	8,322
5604-125	Group Insurance	52,307	56,280	56,280	52,941
	<b>Total Personnel Costs</b>	<u>618,074</u>	<u>681,099</u>	<u>677,699</u>	<u>722,773</u>
<b>Contractual</b>					
5604-212	Communications	638	800	720	800
5604-215	Education & Schooling	5,457	8,900	8,600	8,900
5604-224	Other Insurance	4,734	4,812	4,856	6,517
5604-252	Dues & Subscriptions	2,000	2,500	2,430	2,000
5604-253	Outside Professionals	3,677	4,600	3,700	4,600
5604-254	Special Services	47	500	425	0
5604-258	State Fees	1,450	1,400	1,400	1,400
	<b>Total Contractual</b>	<u>18,003</u>	<u>23,512</u>	<u>22,131</u>	<u>24,217</u>
<b>General Services</b>					
5604-312	Ambulance Supplies	18,258	21,000	21,000	21,000
5604-313	Books & Educ Material	180	500	500	500
5604-316	Wearing Apparel	2,655	4,550	4,800	4,800
5604-318	Small Tools	90	160	125	660
5604-323	Gas & Oil	4,883	5,750	4,700	5,750
5604-332	Operating Supplies	86	500	300	0
	<b>Total General Services</b>	<u>26,152</u>	<u>32,460</u>	<u>31,425</u>	<u>32,710</u>
<b>Maintenance</b>					
5604-411	Vehicle Maintenance	7,191	5,150	4,100	4,250
5604-414	Other Equip Maintenance	2,175	4,540	3,190	2,500
	<b>Total Maintenance</b>	<u>9,366</u>	<u>9,690</u>	<u>7,290</u>	<u>6,750</u>
<b>Capital Outlay</b>					
5604-511	Vehicles	0	105,000	105,000	0
5604-514	Other Equipment	0	66,500	44,505	0
	<b>Total Capital Outlay</b>	<u>0</u>	<u>171,500</u>	<u>149,505</u>	<u>0</u>
	<b>Total Emer Medical Svcs</b>	<u>671,595</u>	<u>918,261</u>	<u>888,050</u>	<u>786,450</u>

# Volunteer Fire Department

General Fund

Fire Division 56

Department 05

## Program Description

The Stephenville Volunteer Fire Department provides back-up manpower for the on-duty paid firefighting personnel, primarily in the area of fire suppression. The department usually maintains between 20 and 30 volunteer members.

## Performance Objectives

- Maintain operational readiness level that will meet the emergency demands of the community.
- Provide firefighting forces and resources necessary to execute quick, effective, skillful and caring responses to emergency situations.
- Respond for assistance to on-duty firefighters in emergency situations in a timely manner.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5605-113	Volunteer Water	13,633	16,000	14,265	14,000
5605-121	Retirement	3,530	3,000	2,900	3,300
5605-123	Workers Compensation	364	412	740	412
	<b>Total Personnel Costs</b>	<b>17,527</b>	<b>19,412</b>	<b>17,905</b>	<b>17,712</b>
<b>Contractual</b>					
5605-215	Education & Schooling	2,180	4,000	4,000	5,000
5605-224	Other Insurance	1,159	186	1,065	1,200
5605-251	Utilities	1,626	2,500	1,953	2,500
5605-252	Dues & Subscriptions	155	210	185	210
	<b>Total Contractual</b>	<b>5,120</b>	<b>6,896</b>	<b>7,203</b>	<b>8,910</b>
<b>General Services</b>					
5605-316	Wearing Apparel	1,378	2,100	2,050	2,100
5605-318	Small Tools	0	0	614	500
5605-321	Janitorial Supplies	94	150	150	150
5605-332	Operating Supplies	557	1,500	1,200	1,000
	<b>Total General Services</b>	<b>2,029</b>	<b>3,750</b>	<b>4,014</b>	<b>3,750</b>
<b>Maintenance</b>					
5605-414	Vehicle Maintenance	437	600	480	600
5605-421	Other Equip Maintenance	580	900	700	900
	<b>Total Maintenance</b>	<b>1,017</b>	<b>1,500</b>	<b>1,180</b>	<b>1,500</b>
	<b>Total Volunteer Fire Dept</b>	<b>25,693</b>	<b>31,558</b>	<b>30,302</b>	<b>31,872</b>



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# Police Administration

General Fund

Police Division 57

Department 01

## Program Description

The Police Administration department manages and coordinates the various police activities of the City. Planning and research, hiring, discipline, training, budgeting and personnel functions are conducted by administration.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Police Chief	<u>1</u>	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>	<u>1</u>

## **Performance Objectives**

- Deliver quality Police services to the citizens of Stephenville.
- Ensure readiness of the department to respond to emergencies.
- Ensure all laws and rules which involve the City and departments are maintained
- Prolong the useful life of major building components of police station.



5701-126	Car Allowance	2,738	3,600	3,600	3,600
	<b>Total Personnel Costs</b>	<u>79,421</u>	<u>81,160</u>	<u>81,160</u>	<u>85,103</u>
	<b>Contractual</b>				
5701-212	Communications	77	350	150	350
5701-215	Education & Schooling	488	1,000	1,000	1,000
5701-216	Investigative Travel	0	200	0	0
5701-224	Other Insurance	693	730	731	813
5701-252	Dues & Subscriptions	636	600	1,000	725
5701-253	Outside Professionals	441	700	0	500
2701-254	Special Services	111	150	300	150
2701-255	Damage Claims	393	0	180	0
5701-263	Prisoner Contract	10,640	17,250	15,600	15,000
	<b>Total Contractual</b>	<u>13,479</u>	<u>20,980</u>	<u>18,961</u>	<u>18,538</u>
	<b>General Services</b>				
5701-313	Books & Educ Material	176	400	50	200
5701-316	Wearing Apparel	433	650	650	650
5701-332	Operating Supplies	509	300	200	300
5701-333	Computer Supplies	(33)	100	0	100
	<b>Total General Services</b>	<u>1,085</u>	<u>1,450</u>	<u>900</u>	<u>1,250</u>
	<b>Maintenance</b>				
5701-413	Office Equip Maintenance	0	100	0	0
5701-414	Other Equip Maintenance	761	400	0	100
	<b>Total Maintenance</b>	<u>761</u>	<u>500</u>	<u>0</u>	<u>100</u>
	<b>Total Police Admin</b>	<u>94,746</u>	<u>104,090</u>	<u>101,021</u>	<u>104,991</u>

# Police Patrol

General Fund

Police Division 57

Department 02

## Program Description

The Police Patrol Department responsibilities are to take reports of crime, do follow-up investigations, handle calls for service, enforce traffic laws, regulate non-criminal conduct and perform community policing activities. Patrol officers are the Department's first face-to-face contact with citizens.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Police Captain	0	0	1
Police Lieutenant	1	1	4
Police Sergeant	4	4	4
Patrol Officer	16	16	12
	<u>21</u>	<u>21</u>	<u>21</u>

## **Performance Objectives**

- Deliver quality Police services to the citizens of Stephenville.
- Respond to emergency calls for assistance in a timely and effective manner.
- Create a positive police community relationship and environment.
- Promote safety and community involvement in crime reduction.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5702-111	Salaries	772,779	820,575	816,000	893,478
5702-112	Overtime	68,211	50,000	54,000	55,000
5702-115	Incentive Pay	8,940	16,380	16,000	16,380
5702-121	Retirement	92,646	104,727	104,000	118,314
5702-122	FICA	64,134	67,852	67,500	73,466
5702-123	Workers Compensation	18,181	21,911	21,911	21,887
5702-124	Unemployment	(330)	0	0	0
5702-125	Group Insurance	102,053	107,870	107,870	101,470
	<b>Total Personnel Costs</b>	<u>1,126,614</u>	<u>1,189,315</u>	<u>1,187,281</u>	<u>1,279,995</u>
<b>Contractual</b>					
5702-212	Communications	2,862	3,000	3,200	3,200
5702-213	Printing	0	150	0	0
5702-215	Education & Schooling	20,086	30,000	30,000	30,000
5702-224	Other Insurance	20,136	21,176	21,176	23,879
5702-231	Rental	11	0	0	0
5702-253	Outside Professionals	300	1,500	3,020	2,000
5702-254	Special Services	81	100	100	100
	<b>Total Contractual</b>	<u>43,476</u>	<u>55,926</u>	<u>57,496</u>	<u>59,179</u>
<b>General Services</b>					
5702-313	Books & Educ Material	363	400	300	400
5702-316	Wearing Apparel	16,329	12,900	12,900	12,900
5702-317	Photo & Duplicaiton	305	1,000	200	400
5702-323	Gas & Oil	30,628	38,000	35,000	32,000
5702-332	Operating Supplies	12,794	16,500	20,000	12,000
5702-333	Computer Supplies	591	500	500	500
	<b>Total General Services</b>	<u>61,010</u>	<u>69,300</u>	<u>68,900</u>	<u>58,200</u>
<b>Maintenance</b>					
5702-411	Vehicle Maintenance	22,141	18,500	18,500	22,500
5702-414	Other Equip Maintenance	1,063	2,000	2,000	2,000
	<b>Total Maintenance</b>	<u>23,204</u>	<u>20,500</u>	<u>20,500</u>	<u>24,500</u>
<b>Capital Outlay</b>					
5702-511	Vehicles	69,427	75,500	75,500	75,000
	<b>Total Capital Outlay</b>	<u>69,427</u>	<u>75,500</u>	<u>75,500</u>	<u>75,000</u>
	<b>Total Patrol</b>	<u><u>1,323,731</u></u>	<u><u>1,410,541</u></u>	<u><u>1,409,677</u></u>	<u><u>1,496,874</u></u>

# Communications

General Fund

Police Division 57

Department 03

## Program Description

The Communications Department operates a twenty-four hour a day, seven days a week police and fire communications function. Dispatchers are responsible for all incoming calls to the Police Department. They either dispatch these calls to field officers or route them to the proper Department member. The dispatchers handle calls for service for the Fire/EMS Services and all 911 calls within the City, Fire District, and after hours City utility radio service. Other special functions performed by the dispatcher include warrants and drivers license checks and serve as receptionists for the Public Safety Building.

### Program Personnel

Title	2003-04	2004-05	2005-06
Dispatchers	6	8	8
	6	8	8

### Performance Objectives

- Support the functions of the Police and Fire/EMS operations of the City of Stephenville.
- Handle all calls in a timely and effective manner.
- Reduce the amount of in-house service delays on non-priority calls for service.
- Quickly and accurately retrieve all requests for information by police officers.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5703-111	Salaries	159,908	223,159	175,000	228,912
5703-112	Overtime	6,634	2,500	20,000	5,000
5703-115	Incentive Pay	720	1,260	2,520	2,520
5703-121	Retirement	18,138	26,793	26,793	28,973
5703-122	FICA	12,039	17,359	17,359	17,991
5703-123	Workers Compensation	295	465	465	445
5703-125	Group Insurance	27,709	37,520	37,520	35,294
	<b>Total Personnel Costs</b>	<u>225,443</u>	<u>309,056</u>	<u>279,657</u>	<u>319,135</u>
<b>Contractual</b>					
5703-212	Communications	482	500	500	600
5703-215	Education & Schooling	613	4,000	1,000	4,000
5703-224	Other Insurance	1,277	1,339	1,338	2,066
5703-252	Dues & Subscriptions	243	100	150	150
5703-253	Outside Professionals	92	300	100	100
	<b>Total Contractual</b>	<u>2,707</u>	<u>6,239</u>	<u>3,088</u>	<u>6,916</u>
<b>General Services</b>					
5703-316	Wearing Apparel	991	800	750	600
5703-332	Operating Supplies	1,578	1,000	1,500	1,500
5703-333	Computer Supplies	725	500	100	500
	<b>Total General Services</b>	<u>3,294</u>	<u>2,300</u>	<u>2,350</u>	<u>2,600</u>
<b>Maintenance</b>					
5703-333	Computer Supplies	0	0	0	500
	<b>Total Maintenance</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
	<b>Total Communications</b>	<u>231,444</u>	<u>317,595</u>	<u>285,095</u>	<u>329,151</u>

# Administrative Services

General Fund

Police Division 57

Department 04

## Program Description

Police Administrative Services is the central storehouse for all criminal records and some departmental records by or for the Stephenville Police Department. This department functions to maintain accurate and secure files that may be quickly retrieved for use by the Department, other law enforcement agencies and the general public. This Department is responsible for monthly Uniform Crime Reports for the State of Texas as well as many monthly and yearly departmental statistical reports.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Police Captain	0	0	1
Police Lieutenant	1	1	0
Records Clerk	1.5	1.5	1.5
	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>

## **Performance Objectives**

- Support the functions of the Police and Fire/EMS operations of the City of Stephenville.
- Maintain accurate, secure files that may be promptly retrieved for use by the department and other law enforcement agencies.
- Quickly and accurately retrieve all requests for information by police officers and the general public.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5704-111	Salaries	61,834	67,822	67,822	76,548
5704-112	Overtime	353	1,000	1,000	1,000
5704-113	Part-Time Wages	9,750	13,640	13,640	13,640
5704-115	Incentive Pay	720	1,260	1,260	1,260
5704-121	Retirement	6,842	8,275	8,275	9,709
5704-122	FICA	5,486	6,405	6,405	7,072
5704-123	Workers Compensation	1,071	1,208	1,208	1,290
5704-125	Group Insurance	8,825	9,380	9,380	8,823
	<b>Total Personnel Costs</b>	<u>94,881</u>	<u>108,990</u>	<u>108,990</u>	<u>119,342</u>
<b>Contractual</b>					
5704-211	Postage	1,815	1,000	1,300	2,000
5704-212	Communications	364	600	250	250
5704-213	Printing	3,053	3,700	3,700	3,700
5704-214	Advertising & Public Notices	0	300	300	0
5704-215	Education & Schooling	1,259	2,000	2,000	2,000
5704-224	Other Insurance	852	893	893	1,033
5704-252	Dues & Subscriptions	92	75	0	0
5704-253	Outside Professionals	0	0	100	0
	<b>Total Contractual</b>	<u>7,435</u>	<u>8,568</u>	<u>8,543</u>	<u>8,983</u>
<b>General Services</b>					
5704-313	Books & Educ Material	59	0	0	0
5704-316	Wearing Apparel	708	600	800	800
5704-332	Operating Supplies	0	0	0	250
5704-333	Computer Supplies	976	1,000	300	1,000
	<b>Total General Services</b>	<u>1,743</u>	<u>1,600</u>	<u>1,100</u>	<u>2,050</u>
<b>Maintenance</b>					
5704-413	Office Equip Maintenance	112	400	0	100
	<b>Total Maintenance</b>	<u>112</u>	<u>400</u>	<u>0</u>	<u>100</u>
	<b>Total Administrative Services</b>	<u>104,171</u>	<u>119,558</u>	<u>118,633</u>	<u>130,475</u>

# Criminal Investigations

General Fund

Police Division 57

Department 05

## Program Description

The Criminal Investigations Department is responsible for the investigation of offenses requiring more expertise, or more time than can be provided by the Patrol Officer making the initial report. They additionally conduct advanced crime scene investigations requiring specialized techniques. Investigators are also responsible for the investigation of narcotics and vice activities within the City. This department is consulted on all search warrants prepared by the Police Department and coordinates with state and federal law enforcement agencies when necessary.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Detective Captain	0	0	1
Detective Lieutenant	1	1	1
Investigators	4	4	3
	<u>5</u>	<u>5</u>	<u>5</u>

## **Performance Objectives**

- Respond to calls for service from the community in a timely and effective manner.
- Investigate all incidents with the purpose of recovering property and/or apprehending suspects.
- Increase offense clearance rate for improved citizen satisfaction.



Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5705-111	Salaries	162,860	181,663	180,000	212,208
5705-112	Overtime	13,068	9,000	9,000	12,000
5705-113	On-Call Pay	2,623	2,600	2,500	5,200
5705-115	Incentive Pay	2,490	5,040	5,000	5,040
5705-121	Retirement	19,980	23,415	23,000	28,884
5705-122	FICA	13,859	15,170	15,000	17,935
5705-123	Workers Compensation	4,302	4,954	4,954	5,391
5705-125	Group Insurance	21,891	23,450	23,450	22,059
<b>Total Personnel Costs</b>		<u>241,073</u>	<u>265,292</u>	<u>262,904</u>	<u>308,717</u>
<b>Contractual</b>					
5705-212	Communications	2,289	1,300	2,000	2,200
5705-213	Printing	0	100	50	100
5075-214	Advertising & Publications	0	0	0	1,000
5705-215	Education & Schooling	5,919	4,000	4,000	6,000
5705-216	Investigative Travel Expense	1,279	200	200	1,000
5705-224	Other Insurance	1,941	1,736	1,736	2,162
5705-252	Dues & Subscriptions	251	0	0	250
5705-253	Outside Professionals	1,214	3,500	2,000	3,500
<b>Total Contractual</b>		<u>12,893</u>	<u>10,836</u>	<u>9,986</u>	<u>16,212</u>
<b>General Services</b>					
5705-313	Books & Educ Material	70	0	0	0
5705-316	Wearing Apparel	3,759	3,900	3,900	3,000
5705-317	Photo & Duplication	1,153	1,000	1,000	1,000
5705-323	Gas & Oil	325	2,400	1,200	1,200
5705-332	Operating Supplies	4,039	4,960	5,000	5,000
5705-333	Computer Supplies	232	1,240	0	1,200
<b>Total General Services</b>		<u>9,578</u>	<u>13,500</u>	<u>11,100</u>	<u>11,400</u>
<b>Maintenance</b>					
5705-411	Vehicle Maintenance	4,050	5,200	1,810	5,250
5705-413	Office Equip Maintenance	341	300	0	400
5705-414	Other Equip Maintenance	71	400	0	100
<b>Total Maintenance</b>		<u>4,462</u>	<u>5,900</u>	<u>1,810</u>	<u>5,750</u>
<b>Total Criminal Investigations</b>		<u>268,006</u>	<u>295,528</u>	<u>285,800</u>	<u>342,079</u>

# Community Resources

General Fund

Police Division 57

Department 06

## Program Description

The Community Resources Department is responsible for coordinating educational programs, crime stoppers, neighborhood crime watch programs and the Citizens Police Academy.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Police Officer	<u>1</u>	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>	<u>1</u>

## **Performance Objectives**

- Reduce crime through public education and collaborative community efforts.
- Provide an effective educational program for students.
- Work effectively with citizens through community outreach programs.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5706-111	Salaries	33,025	34,399	34,000	39,300
5706-112	Overtime	260	0	1,500	1,000
5706-115	Incentive Pay	720	2,100	2,100	2,100
5706-121	Retirement	3,693	4,310	4,310	5,224
5706-122	FICA	2,574	2,792	2,792	3,244
5706-123	Workers Compensation	756	913	913	963
5706-125	Group Insurance	4,614	4,690	4,690	4,412
	<b>Total Personnel Costs</b>	<u>45,642</u>	<u>49,204</u>	<u>50,305</u>	<u>56,243</u>
<b>Contractual</b>					
5706-212	Communications	346	300	300	300
5706-215	Education & Schooling	1,456	1,500	1,500	1,500
	<b>Total Contractual</b>	<u>1,802</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
<b>General Services</b>					
5706-316	Wearing Apparel	470	600	500	600
5706-323	Gas & Oil	0	500	0	0
5706-332	Operating Supplies	1,931	2,000	1,000	3,000
	<b>Total General Services</b>	<u>2,401</u>	<u>3,100</u>	<u>1,500</u>	<u>3,600</u>
<b>Maintenance</b>					
5706-411	Vehicle Maintenance	400	1,000	600	1,400
	<b>Total Maintenance</b>	<u>400</u>	<u>1,000</u>	<u>600</u>	<u>1,400</u>
	<b>Total Community Resources</b>	<u>50,245</u>	<u>55,104</u>	<u>54,205</u>	<u>63,043</u>

# Animal Control

General Fund

Police Division 57

Department 07

## Program Description

The Animal Control Department is responsible for enforcing animal control City ordinances and State regulations, care and disposition of impounded animals.

This Department also addresses health and safety issues concerning animal enclosures.

### Program Personnel

Title	2003-04	2004-05	2005-06
Animal Control Officers	2	2	2
	2	2	2

### Performance Objectives

- Ensure that persons walking on public property in the City are free of reasonable concern for being threatened by dogs running at large.
- Handle all citizen calls for assistance in a timely and efficient manner.
- Reduce the number of stray animals within the City.
- Educate the community in animal control.

<b>Account Number</b>		<b>Actual 2003-04</b>	<b>Adjusted Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed Budget 2005-06</b>
<b>Personnel Costs</b>					
5707-111	Salaries	50,247	52,363	52,363	55,558
5707-112	Overtime	81	0	300	1,000
5707-115	Incentive Pay	360	630	630	720
5707-121	Retirement	5,501	6,257	6,257	6,888
5707-122	FICA	3,809	4,054	4,054	4,278
5707-123	Workers Compensation	608	724	724	736
5707-125	Group Insurance	9,229	9,380	9,380	8,823
<b>Total Personnel Costs</b>		<u>69,835</u>	<u>73,408</u>	<u>73,708</u>	<u>78,003</u>
<b>Contractual</b>					
5707-212	Communications	120	300	300	350
5707-213	Printing	0	100	0	0
5707-215	Education & Schooling	545	1,000	1,500	2,000
5707-224	Other Insurance	706	729	729	812
5707-252	Dues & Subscriptions	0	0	0	60
5707-253	Outside Professionals	35	1,200	400	1,200
<b>Total Contractual</b>		<u>1,406</u>	<u>3,329</u>	<u>2,929</u>	<u>4,422</u>
<b>General Services</b>					
5707-316	Wearing Apparel	285	1,000	300	800
5707-323	Gas & Oil	1,868	2,000	2,000	2,200
5707-332	Operating Supplies	1,010	1,000	1,000	1,500
5707-334	Animal Shelter	20,250	17,000	16,000	17,000
<b>Total General Services</b>		<u>23,413</u>	<u>21,000</u>	<u>19,300</u>	<u>21,500</u>
<b>Maintenance</b>					
5707-411	Vehicle Maintenance	1,592	1,500	700	1,000
5707-414	Other Equip Maintenance	115	0	0	0
<b>Total Maintenance</b>		<u>1,707</u>	<u>1,500</u>	<u>700</u>	<u>1,000</u>
<b>Total Animal Control</b>		<u>96,361</u>	<u>99,237</u>	<u>96,637</u>	<u>104,925</u>

# Public Safety Facility

General Fund

Public Safety Facility Division 59

Department 02

## Program Description

The Public Safety Department is responsible for the administrative and/or clerical duties as prescribed by the Chief of Police and the Fire Chief. It provides funds for maintenance of the Public Safety building as well as the custodial, janitorial and all utilities' costs.

### Program Personnel

Title	2003-04	2004-05	2005-06
Public Safety Clerk	1	1	1
	1	1	1

### Performance Objectives

- Support the functions of the Police and Fire administration of the City of Stephenville.
- Provide good, prompt personal, face-to-face and phone assistance to citizens.
- Provide a safe, clean and healthful environment for employees and citizens.
- Prolong the useful life of major building components of the Stephenville Public Safety Building.

<b>Contractual</b>					
5901-212	Communications	8,806	10,000	7,800	7,800
5901-215	Education & Training	0	250	0	0
5901-224	Other Insurance	1,540	1,680	1,692	1,718
5901-231	Rental	3,733	4,000	3,710	3,710
5901-251	Utilities	27,981	25,000	25,000	25,000
5901-260	Pest & Germ Control	240	500	240	240
5901-262	Janitorial Service	8,340	9,600	6,000	6,000
<b>Total Contractual</b>		<u>50,640</u>	<u>51,030</u>	<u>44,442</u>	<u>44,468</u>
<b>General Services</b>					
5901-314	Office Supplies	6,812	5,000	5,000	5,000
5901-317	Photo & Duplication	3,319	2,700	1,500	2,700
5901-321	Janitorial Supplies	2,461	1,750	1,750	1,750
5901-333	Computer Supplies	4,520	1,500	2,500	1,500
<b>Total General Services</b>		<u>17,112</u>	<u>10,950</u>	<u>10,750</u>	<u>10,950</u>
<b>Maintenance</b>					
5901-413+	Office Equip Maintenance	33,140	38,000	35,000	35,000
5901-421	Building Maintenance	13,275	17,500	17,500	15,000
<b>Total Maintenance</b>		<u>46,415</u>	<u>55,500</u>	<u>52,500</u>	<u>50,000</u>
<b>Capital Outlay</b>					
5901-513	Office Equipment	11,232	0	0	0
<b>Total Capital Outlay</b>		<u>11,232</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Public Safety Facility</b>		<u><u>160,850</u></u>	<u><u>156,818</u></u>	<u><u>147,030</u></u>	<u><u>147,235</u></u>

# Planning & Development Administration

General Fund

Community Development Division 58

Division 01

## Program Description

Community Development provides planning, community development and building inspection services. Planning responsibilities include processing zoning changes, specific use permit requests, and abandonment requests; processing Board of Adjustment variance requests and reviewing and processing subdivision plats; providing administrative support for Planning and Zoning Commission and Board of Adjustment; providing information concerning subdivision regulations, zoning changes, census data, population changes and land use changes.

The Community Development Department includes Director of Community Development, Planning/GIS Tech, Building Inspectors and Code Enforcement Officer.

### Program Personnel

Title	2003-04	2004-05	2005-06
Director of Comm Development	1	1	1
Planning/GIS Tech	1	1	1
	2	2	2

### Performance Objectives

- Provide satisfactory support to the Board of Adjustment, Planning and Zoning Commission, Plan Review Committee and the citizens of Stephenville in all zoning ordinance variance requests.
- Ensure that all property within the City is maintained according to City codes and ordinances.
- Achieve compliance with all applicable construction and zoning codes.
- File all reports in a timely manner.



Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5801-111	Salaries	85,945	88,835	88,835	98,288
5801-121	Retirement	9,327	10,489	10,489	11,863
5801-122	FICA	6,507	6,796	6,796	7,366
5801-123	Workers Compensation	282	321	321	327
5801-125	Group Insurance	9,229	9,380	9,380	8,823
	<b>Total Personnel Costs</b>	<u>111,290</u>	<u>115,821</u>	<u>115,821</u>	<u>126,667</u>
<b>Contractual</b>					
5801-211	Postage	704	800	636	800
5801-212	Communications	344	300	116	400
5801-213	Printing	26	800	200	800
5801-214	Advertising & Public Notices	579	900	488	900
5801-215	Training & Education	814	3,000	2,000	3,000
5801-224	Other Insurance	437	458	225	531
5801-252	Dues & Subscriptions	297	400	400	500
5701-253	Outside Professionals	1,177	263,000	257,690	28,000
5701-254	Special Services	32,440	1,000	2,500	500
	<b>Total Contractual</b>	<u>36,818</u>	<u>270,658</u>	<u>264,255</u>	<u>35,431</u>
<b>General Services</b>					
5801-313	Books & Educ Material	399	300	165	300
5801-314	Office Supplies	43	200	0	200
5801-317	Photo & Duplication	0	50	50	50
5701-332	Operating Supplies	331	200	165	200
5801-333	Computer Supplies	702	800	497	1,000
	<b>Total General Services</b>	<u>1,475</u>	<u>1,550</u>	<u>877</u>	<u>1,750</u>
<b>Maintenance</b>					
5801-413	Office Equip Maintenance	836	1,500	1,500	1,500
	<b>Total Maintenance</b>	<u>836</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	<b>Total Planning/Develop Admin</b>	<u>150,419</u>	<u>389,529</u>	<u>382,453</u>	<u>165,348</u>

# Inspections

General Fund

Community Development Division 58

Division 02

## Program Description

The Inspections Department responsibilities include processing applications for construction and remodeling of structures; processing sign applications and demolition permits; and inspecting construction plans and structures to ensure compliance with building codes. These personnel also investigate zoning violations and any City Code violations.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Building Inspector	<u>1</u>	<u>1</u>	<u>2</u>
	<u>1</u>	<u>1</u>	<u>2</u>

## **Performance Objectives**

- Process building permit applications, inspections, verifications and perform inspections in a timely manner.
- Achieve compliance with all applicable construction and zoning codes.
- Complete inspections of new construction in a timely manner.
- File all reports in a timely manner.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5802-111	Salaries	35,460	36,918	36,918	75,815
5802-112	Overtime	0	300	0	300
5802-121	Retirement	3,847	4,394	4,394	9,375
5802-122	FICA	2,687	2,847	2,847	5,823
5802-123	Workers Compensation	197	224	224	420
5802-125	Group Insurance	4,607	4,690	4,690	8,823
	<b>Total Personnel Costs</b>	<u>46,798</u>	<u>49,373</u>	<u>49,073</u>	<u>100,556</u>
<b>Contractual</b>					
5802-211	Postage	510	800	573	800
5802-212	Communications	316	500	347	500
5802-213	Printing	0	200	200	200
5802-214	Advertising & Public Notices	0	100	100	100
5802-215	Training & Education	816	850	712	850
5802-224	Other Insurance	416	429	212	791
5802-252	Dues & Subscriptions	418	650	500	650
5802-253	Outside Professionals	15,200	15,000	10,750	15,000
5802-254	Special Services	100	500	480	500
	<b>Total Contractual</b>	<u>17,776</u>	<u>19,029</u>	<u>13,874</u>	<u>19,391</u>
<b>General Services</b>					
5802-313	Books & Educ Material	149	200	200	200
5802-314	Office Supplies	42	100	200	100
5802-317	Photo & Duplication	0	100	94	100
5802-332	Gas & Oil	628	900	551	1,200
5802-333	Operating Supplies	70	100	100	100
	<b>Total General Services</b>	<u>889</u>	<u>1,400</u>	<u>1,145</u>	<u>1,700</u>
<b>Maintenance</b>					
5802-411	Vehicle Maintenance	879	500	500	200
5802-413	Office Equip Maintenance	0	9,100	9,000	1,100
5802-414	Other Equip Maintenance	0	150	150	150
	<b>Total Maintenance</b>	<u>879</u>	<u>9,750</u>	<u>9,650</u>	<u>1,450</u>
<b>Capital Outlay</b>					
5802-511	Vehicles	0	25,000	25,000	0
	<b>Total Capital Outlay</b>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
	<b>Total Inspections</b>	<u>66,342</u>	<u>104,552</u>	<u>98,742</u>	<u>123,097</u>

# Code Enforcement

General Fund

Community Development Division 58

Division 03

## Program Description

Code Enforcement provides inspection processing and review for compliance with the Health and Sanitation Ordinance adopted by the City. This ordinance provides protection for the citizens of Stephenville from conditions which are detrimental to their health and safety through enforcement of environmental and consumer health-related statutes.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Code Enforcement Officer	<u>1</u>	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>	<u>1</u>

## **Performance Objectives**

- Ensure that all commercial food service establishments operate within State and local standards.
- Ensure that all property within the City is maintained according to City codes and ordinances.
- Achieve compliance with all applicable construction and zoning codes.
- File all reports in a timely manner.

5803-317	Photo & Duplication	0	50	50	50
5803-332	Gas & Oil	1,009	900	1,200	1,200
5803-333	Operating Supplies	7	50	50	50
	<b>Total General Services</b>	<u>1,068</u>	<u>1,300</u>	<u>1,600</u>	<u>1,600</u>
	<b>Maintenance</b>				
5803-411	Vehicle Maintenance	366	300	200	500
5803-413	Office Equip Maintenance	0	3,000	3,000	1,100
5803-414	Other Equip Maintenance	84	100	100	100
	<b>Total Maintenance</b>	<u>450</u>	<u>3,400</u>	<u>3,300</u>	<u>1,700</u>
	<b>Total Code Enforcement</b>	<u>78,273</u>	<u>83,938</u>	<u>74,350</u>	<u>94,919</u>

# Utility Fund

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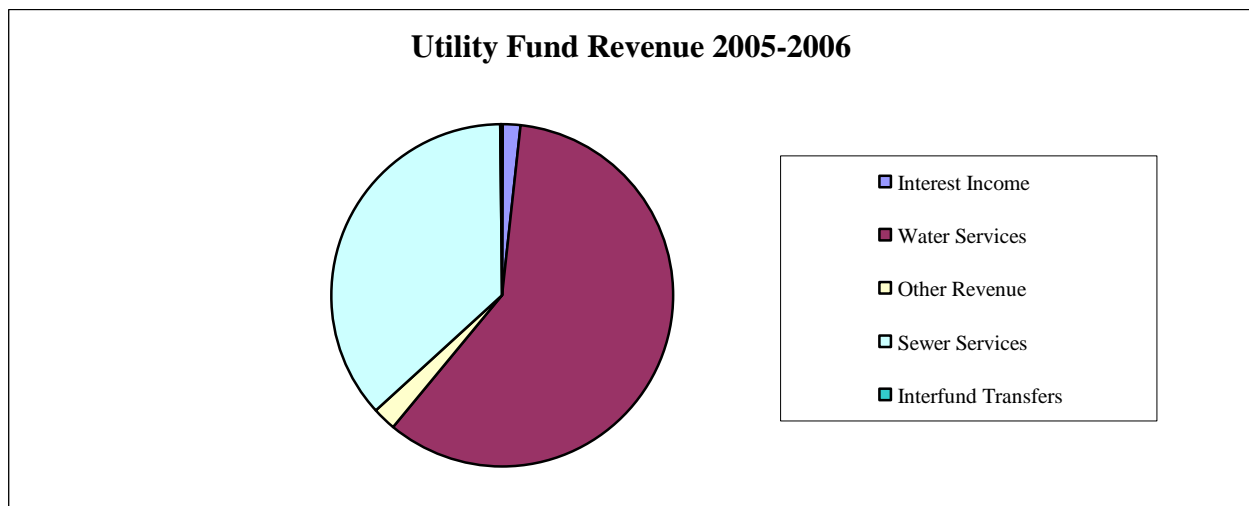
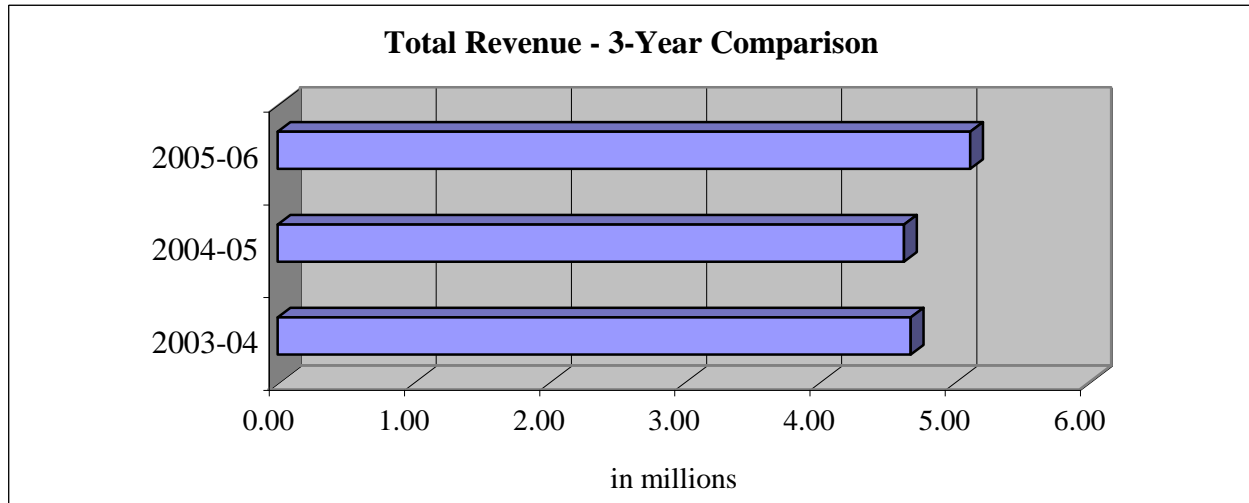
The Utility Fund is an Enterprise Fund of the City. Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Services provided by the Utility Fund include utility administration, water production and distribution, wastewater collection and treatment, utility customer service (meter reading) and utility billing and collections.

The Fund's source of revenue is the charge for water and sewer services. Utility rates are set by the City Council.

# Utility Fund Revenues

Revenue Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
Water Services	2,574,156	2,565,000	3,137,100	3,042,698
Sewer Services	1,872,645	1,852,000	1,872,000	1,872,000
Interest Income	91,104	60,000	68,000	85,000
Other Revenue	135,441	145,600	117,965	113,500
Interfund Transfers	8,148	8,146	8,148	8,611
<b>TOTAL REVENUES</b>	<b>4,681,494</b>	<b>4,630,746</b>	<b>5,203,213</b>	<b>5,121,809</b>



# Utility Fund Revenues

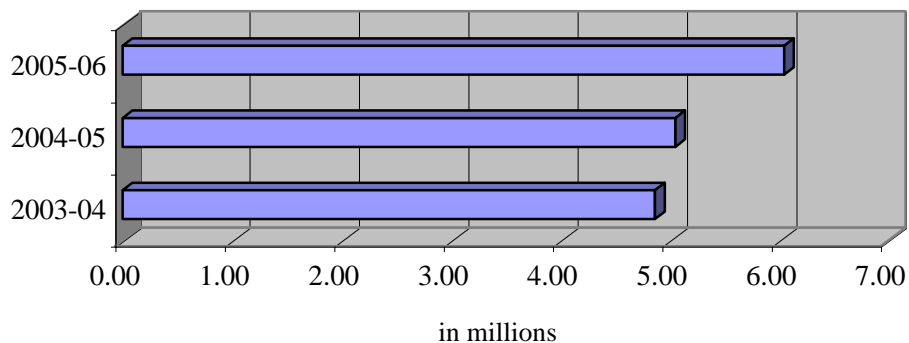
Revenue Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
<b>Water Services</b>				
Water Service	2,565,819	2,560,000	3,130,000	3,037,698
Water Taps	8,337	5,000	7,100	5,000
<b>Total Water Revenues</b>	<b>2,574,156</b>	<b>2,565,000</b>	<b>3,137,100</b>	<b>3,042,698</b>
<b>Wastewater Services</b>				
Wastewater Service	1,870,013	1,850,000	1,870,000	1,870,000
Wastewater Taps	2,632	2,000	2,000	2,000
<b>Total Wastewater Revenues</b>	<b>1,872,645</b>	<b>1,852,000</b>	<b>1,872,000</b>	<b>1,872,000</b>
<b>Interest Income</b>				
Interest on Investments	84,077	40,000	60,000	70,000
Interest on Checking Account	7,027	20,000	8,000	15,000
<b>Total Interest Income</b>	<b>91,104</b>	<b>60,000</b>	<b>68,000</b>	<b>85,000</b>
<b>Other Revenue</b>				
Penalty Billing	81,078	75,000	82,000	82,000
Transfer Charges	4,160	3,000	4,000	4,000
Connection Charges	32,845	25,000	31,000	31,000
Service Charges	8,703	10,000	11,000	10,000
Billing Adjustments	(50,656)	0	(55,000)	(55,000)
Delinquent Charges	33,114	30,000	33,000	33,000
Pro-Rata/Miscellaneous	8,278	0	10,000	5,000
Street Cuts & Restoration	7,928	1,000	1,000	1,000
Permits	840	1,100	840	1,000
Miscellaneous	10,337	500	100	500
Over/Short	(1,186)	0	25	0
Credit Card Fees	0	0	0	1,000
<b>Total Other Revenue</b>	<b>135,441</b>	<b>145,600</b>	<b>117,965</b>	<b>113,500</b>
<b>Interfund Transfers</b>				
Transfers	8,148	8,146	8,148	8,611
<b>Total Interfund Transfers</b>	<b>8,148</b>	<b>8,146</b>	<b>8,148</b>	<b>8,611</b>
<b>Total Utility Fund Revenue</b>	<b>4,681,494</b>	<b>4,630,746</b>	<b>5,203,213</b>	<b>5,121,809</b>



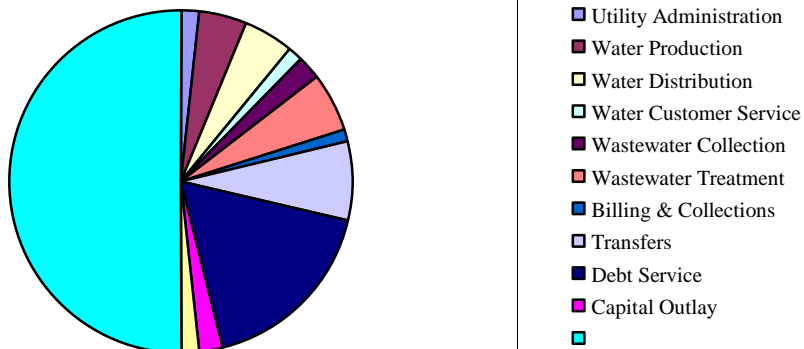
# Utility Fund Expenditures

Expenditure Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
Utility Administration	325,957	210,710	199,291	216,542
Water Production	372,301	538,206	1,749,828	519,692
Water Distribution	458,033	573,375	692,546	579,902
Water Customer Service	112,118	153,854	139,313	150,882
Wastewater Collections	252,672	278,419	-	293,850
Wastewater Treatment	930,126	671,913	476,000	667,125
Billing & Collections	118,437	126,616	-	132,774
Transfers	159,852	159,848	1,527,383	899,167
Debt Service	1,946,497	2,150,463	-	2,129,016
Non-Departmental	191,665	190,500	-	206,500
Capital Outlay	-	-	-	254,000
<b>TOTAL EXPENDITURES</b>	<b>4,867,658</b>	<b>5,053,904</b>	<b>4,784,361</b>	<b>6,049,450</b>

**Total Expenditures - 3 - Year Comparison**



**Utility Fund Expenditures 2005-06**



# Utility Administration

Utility Fund

Administrative Services

Division 60

## Program Description

The Utilities Administration Department directs and coordinates the activities of the water, wastewater and landfill services of the City of Stephenville. Planning, research, hiring, discipline, training, budgeting and personnel functions are conducted by administration.

### Program Personnel

Title	2003-04	2004-05	2005-06
Utilities Director	1	1	1
	1	1	1

### Performance Objectives

- Develop and maintain quality utility programs and innovative services that are administered in a friendly, helpful manner.
- Respond to customer requests and issues quickly and fairly, with the intention of satisfying each customer.
- Increase the public awareness of utility issues and topics through proactive communication with citizens.
- Deliver superior utility services to the citizens of Stephenville.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5000-111	Salaries	59,563	61,134	30,000	59,685
5000-121	Retirement	6,552	7,218	4,000	7,352
5000-122	FICA	4,546	4,677	3,000	4,566
5000-123	Workers Compensation	1,723	1,916	1,200	1,718
5000-125	Group Insurance	4,614	4,690	2,500	4,412
5000-126	Car Allowance	3,721	3,600	1,060	3,600
	<b>Total Personnel Costs</b>	<u>80,719</u>	<u>83,235</u>	<u>41,760</u>	<u>81,333</u>
<b>Contractual</b>					
5000-211	Postage	72	50	100	100
5000-212	Communications	770	540	540	600
5000-213	Printing	429	500	0	500
5000-214	Advertising & Public Notices	99	0	200	200
5000-215	Training & Education	454	1,000	0	750
5000-224	Other Insurance	213	223	223	259
5000-252	Dues & Subscriptions	719	325	325	400
5000-253	Outside Professionals	44,781	1,000	32,000	1,000
5000-254	Special Services- ULRMWD	197,701	123,687	123,687	130,950
	<b>Total Contractual</b>	<u>245,238</u>	<u>127,325</u>	<u>157,075</u>	<u>134,759</u>
<b>General Services</b>					
5000-313	Books & Educ material	0	50	0	50
5000-314	Office Supplies	0	100	0	100
5000-333	Computer Supplies	0	0	0	300
	<b>Total General Services</b>	<u>0</u>	<u>150</u>	<u>0</u>	<u>450</u>
	<b>Total Utility Administration</b>	<u>325,957</u>	<u>210,710</u>	<u>198,835</u>	<u>216,542</u>

# Water Production

Utility Fund

Water Operations Division 50

Department 01

## Program Description

The Water Production Division is primarily responsible for producing safe and acceptable water in accordance with State and Federal health standards.

The water production activity is responsible for operating and maintaining water wells, storage tanks, instrumentation and the pumping of potable water to the residents of the City of Stephenville.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
Water Plant Supervisor	0	0	1
Plant Operators	1	1	2
	<u>2</u>	<u>2</u>	<u>3</u>

## **Performance Objectives**

- Provide a safe drinking source for the Stephenville community.
- Stay abreast of the changing regulations to meet the new drinking standards.
- Continually upgrade the existing facilities to meet regulatory requirements, maintain quality service and meet the community's water-use needs.
- Operate facilities in a cost efficient manner to minimize water rate increases.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5001-111	Salaries	55,321	61,940	61,940	94,619
5001-112	Overtime	3,582	2,000	3,000	3,000
5001-113	Part-Time Wages	1,616	5,000	2,000	2,000
5001-114	On-Call Pay	1,596	1,720	1,720	3,440
5001-115	Incentive Pay	2,160	3,660	3,660	3,660
5001-121	Retirement	6,768	8,185	8,185	12,457
5001-122	FICA	4,835	5,685	5,685	8,119
5001-123	Workers Compensation	1,804	2,200	2,200	2,881
5001-125	Group Insurance	9,383	9,380	9,380	13,235
	<b>Total Personnel Costs</b>	<b>87,065</b>	<b>99,770</b>	<b>97,770</b>	<b>143,411</b>
<b>Contractual</b>					
5001-211	Postage	60	100	100	100
5001-212	Communications	1,724	1,400	1,400	1,700
5001-215	Training & Education	11	1,000	1,000	1,315
5001-224	Other Insurance	6,241	6,996	7,000	7,846
5001-251	Utilities	165,900	200,000	200,000	200,000
5001-252	Dues & Subscriptions	105	330	330	350
5001-258	State Fees	2,968	3,300	3,000	3,000
5001-260	Pest & Germ Control	352	300	250	250
	<b>Total Contractual</b>	<b>177,361</b>	<b>213,426</b>	<b>213,080</b>	<b>214,561</b>
<b>General Services</b>					
5001-314	Office Supplies	0	10	10	20
5001-316	Wearing Apparel	812	1,000	1,000	1,000
5001-318	Small Tools	332	5,500	5,500	550
5001-321	Janitorial Supplies	0	100	0	100
5001-323	Gas & Oil	3,219	4,500	4,500	3,500
5001-332	Other Supplies	363	400	100	400
5001-333	Computer Supplies	51	150	150	50
	<b>Total General Services</b>	<b>4,777</b>	<b>11,660</b>	<b>11,260</b>	<b>5,620</b>
<b>Maintenance</b>					
5001-411	Vehicle Maintenance	3,474	1,400	1,200	600
5001-412	Machinery Maintenance	29	450	200	500
5001-414	Other Equip Maintenance	1,115	11,500	7,000	5,000
5001-423	Water Facility Maintenance	98,480	200,000	40,000	150,000
	<b>Total Maintenance</b>	<b>103,098</b>	<b>213,350</b>	<b>48,400</b>	<b>156,100</b>
<b>Capital Outlay</b>					
5001-511	Vehicles	0	0	0	19,000
5001-514	Other Equipment	0	0	0	27,000
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,000</b>
	<b>Total Water Production</b>	<b>372,301</b>	<b>538,206</b>	<b>370,510</b>	<b>565,692</b>

# Water Distribution

Utility Fund

Water Operations Division 50

Department 02

## Program Description

Water Distribution is responsible for routine inspection of water distribution lines; installation of water taps and meters; rehabilitation and replacement of damaged or inefficient water lines; meters, fire hydrants and valves. The Department takes routine water samples to test the safety and efficiency of the system. The Department will continue to maintain water system lines and equipment as well as continue to recognize, follow and meet all Environmental Protection Agency and Safe Drinking Water Act regulations.

<b><u>Program Personnel</u></b>			
<b>Title</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>
Crew Leader	2	2	2
Heavy Equipment Operator	2	2	1
Light Equipment Operator	0	0	2
Laborer II	2	2	1
	<u>6</u>	<u>6</u>	<u>6</u>

## **Performance Objectives**

- Ensure safe, efficient delivery of water to the Stephenville community.
- Maintain highest standard of water quality, meeting EPA and TCEQ standards.
- Minimize system losses due to aged infrastructure.
- Enhance customer service through efficient service.
- Maintain the City's fire hydrants through installation of new hydrants and repair and replacement of existing ones.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5002-111	Salaries	144,408	165,000	165,000	175,758
5002-112	Overtime	10,138	9,500	9,500	9,500
5002-114	On-Call Pay	2,788	1,740	1,740	3,480
5002-115	Incentive Pay	3,870	4,410	5,000	4,410
5002-121	Retirement	17,360	21,623	21,623	23,433
5002-122	FICA	11,792	13,504	13,504	14,553
5002-123	Workers Compensation	4,741	5,420	5,420	5,164
5002-124	Unemployment	113	0	0	0
5002-125	Group Insurance	24,952	28,140	28,140	26,470
	<b>Total Personnel Costs</b>	<b>220,162</b>	<b>249,337</b>	<b>249,927</b>	<b>262,768</b>
<b>Contractual</b>					
5002-211	Postage	277	150	100	150
5002-212	Communications	283	300	300	300
5002-215	Training & Education	1,247	2,625	2,625	3,210
5002-224	Other Insurance	3,686	3,454	3,454	3,954
5002-231	Rental	1,417	0	0	0
5002-251	Utilities	104,130	130,000	120,000	120,000
5002-252	Dues & Subscriptions	630	660	900	900
5002-253	Outside Professionals	11,519	6,000	6,000	8,000
5002-255	Damage Claims	0	0	1,000	0
	<b>Total Contractual</b>	<b>123,189</b>	<b>143,189</b>	<b>134,379</b>	<b>136,514</b>
<b>General Services</b>					
5002-312	Chemicals	4,077	5,000	4,000	5,000
5002-314	Office Supplies	58	200	100	100
5002-316	Wearing Apparel	3,483	3,500	3,500	3,500
5002-317	Photo & Duplication	60	70	70	70
5002-318	Small Tools	1,411	1,000	1,000	1,000
5002-321	Janitorial Supplies	131	200	200	200
5002-322	Street Signs & Markings	0	1,000	0	0
5002-323	Gas & Oil	10,082	10,500	10,500	10,500
5002-332	Other Supplies	1,959	2,500	1,000	2,500
	<b>Total General Services</b>	<b>21,261</b>	<b>23,970</b>	<b>20,370</b>	<b>22,870</b>
<b>Maintenance</b>					
5002-411	Vehicle Maintenance	2,853	3,950	2,000	3,350
5002-412	Machinery Maintenance	730	929	4,000	2,200
5002-414	Other Equip Maintenance	2,665	2,000	2,500	2,000
5002-421	Building Maintenance	3,655	0	0	200
5002-423	Water Facility Maintenance	83,517	150,000	60,000	150,000
	<b>Total Maintenance</b>	<b>93,420</b>	<b>156,879</b>	<b>68,500</b>	<b>157,750</b>
<b>Capital Outlay</b>					
5002-514	Other Equipment	0	0	3,300	8,000
5002-423	Water Mains	0	0	0	200,000
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>3,300</b>	<b>208,000</b>
	<b>Total Water Distribution</b>	<b>458,032</b>	<b>573,375</b>	<b>476,476</b>	<b>787,902</b>

# Customer Service

Utility Fund

Water Operations Division 50

Department 03

## Program Description

The Customer Service Division is responsible for the accurate reading of all water meters within the service area. Plans and coordinates with utility billing and collections department. This office also handles connections and disconnections of service.

It is also responsible for field service and some water meter repairs. They provide back-up for water/wastewater personnel for utility problems.

### Program Personnel

Title	2003-04	2004-05	2005-06
Customer Service Supervisor	0	0	1
Crew Leader	1	1	0
Light Equipment Operator	1	1	1
Meter Reader	1	1	1
	<u>3</u>	<u>3</u>	<u>3</u>

### Performance Objectives

- Accurately read all water meters each month.
- Deliver services to customers in a timely manner.
- Maintain the water meter replacement program.



Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5003-111	Salaries	69,947	83,518	83,000	86,460
5003-112	Overtime	1,322	400	2,000	2,000
5003-115	Incentive Pay	60	1,890	2,500	2,500
5003-121	Retirement	7,807	10,132	10,132	10,832
5003-122	FICA	5,390	6,564	6,564	6,727
5003-123	Workers Compensation	2,139	2,540	2,540	2,387
5003-125	Group Insurance	12,445	14,070	14,070	13,235
	<b>Total Personnel Costs</b>	<u>99,110</u>	<u>119,114</u>	<u>120,806</u>	<u>124,141</u>
<b>Contractual</b>					
5003-211	Postage	22	50	0	50
5003-212	Communications	431	380	400	400
5003-213	Printing	52	100	200	100
5003-215	Training & Education	105	1,000	500	1,710
5003-224	Other Insurance	1,297	1,148	1,148	1,241
5003-252	Dues & Subscriptions	210	300	420	315
5003-255	Damage Claims	1,000	0	88	0
	<b>Total Contractual</b>	<u>3,117</u>	<u>2,978</u>	<u>2,756</u>	<u>3,816</u>
<b>General Services</b>					
5003-313	Books & Educ Material	0	327	100	300
5003-314	Office Supplies	0	10	0	0
5003-316	Wearing Apparel	1,476	1,500	1,500	1,500
5003-318	Small Tools	114	150	150	150
5003-321	Janitorial Supplies	0	200	0	0
5003-323	Gas & Oil	5,039	5,300	7,200	7,200
5003-332	Other Supplies	144	1,000	100	500
	<b>Total General Services</b>	<u>6,773</u>	<u>8,487</u>	<u>9,050</u>	<u>9,650</u>
<b>Maintenance</b>					
5003-411	Vehicle Maintenance	1,171	1,275	1,010	1,275
5003-414	Other Equip Maintenance	1,548	12,000	12,000	2,000
5003-423	Meter Maintenance	399	10,000	10,000	10,000
	<b>Total Maintenance</b>	<u>3,118</u>	<u>23,275</u>	<u>23,010</u>	<u>13,275</u>
	<b>Total Customer Service</b>	<u><u>112,118</u></u>	<u><u>153,854</u></u>	<u><u>155,622</u></u>	<u><u>150,882</u></u>

# Wastewater Collection

Utility Fund

Wastewater Services Division 51

Department 01

## Program Description

The Wastewater Collection Department maintains and rehabilitates the wastewater collection system, through routine inspections of system facilities and restoration of broken or collapsed mains. The Department provides maintenance services, including the installation of wastewater taps; the clearing, jet cleaning and camera inspection of lines.

### Program Personnel

Title	2002-03	2003-04	2004-05
WW/WWtr Superintendent	1	1	1
Crew Leader	1	1	1
Heavy Equipment Operator	1	1	1
Light Equipment Operator	2	2	2
	<u>5</u>	<u>5</u>	<u>5</u>

### Performance Objectives

- Maintain all public wastewater collection system lines in free-flowing condition to protect the health and environment.
- Respond quickly and efficiently to customer requests regarding the collection system.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5101-111	Salaries	130,962	149,353	135,000	155,336
5101-112	Overtime	2,997	3,000	3,000	3,000
5101-114	On-Call Pay	861	1,740	1,740	3,480
5101-115	Incentive Pay	2,700	2,520	5,000	4,000
5101-121	Retirement	14,992	18,492	18,492	20,072
5101-122	FICA	10,478	11,981	11,981	12,466
5101-123	Workers Compensation	3,420	3,839	3,839	3,709
5101-125	Group Insurance	21,125	23,450	23,450	22,059
<b>Total Personnel Costs</b>		<u>187,535</u>	<u>214,375</u>	<u>202,502</u>	<u>224,122</u>
<b>Contractual</b>					
5101-211	Postage	0	0	5	0
5101-212	Communications	323	300	450	450
5101-215	Training & Education	226	2,500	3,000	3,210
5101-224	Other Insurance	1,952	2,789	2,800	2,992
5101-231	Rental	300	300	300	300
5101-251	Utilities	130	200	126	126
5101-252	Dues & Subscriptions	525	650	630	525
5101-253	Outside Professionals	11,045	8,000	8,000	8,000
5101-255	Damage Claims	0	130	0	0
<b>Total Contractual</b>		<u>14,501</u>	<u>14,869</u>	<u>15,311</u>	<u>15,603</u>
<b>General Services</b>					
5101-314	Office Supplies	0	50	0	0
5101-316	Wearing Apparel	2,553	2,500	2,250	2,500
5101-317	Photo & Duplication	13	25	0	25
5101-318	Small Tools	1,031	600	300	500
5101-321	Janitorial Supplies	0	100	100	100
5101-322	Street Signs & Markers	479	400	0	200
5101-323	Gas & Oil	6,039	8,200	7,200	7,200
5101-332	Other Supplies	601	1,000	600	600
<b>Total General Services</b>		<u>10,716</u>	<u>12,875</u>	<u>10,450</u>	<u>11,125</u>
<b>Maintenance</b>					
5101-411	Vehicle Maintenance	1,130	1,700	1,800	2,500
5101-412	Machinery Maintenance	12,660	3,300	3,100	9,200
5101-414	Other Equip Maintenance	623	800	0	800
5101-424	Sewer Facility Maintenance	25,506	30,500	30,000	30,500
<b>Total Maintenance</b>		<u>39,919</u>	<u>36,300</u>	<u>34,900</u>	<u>43,000</u>
<b>Total Wastewater Collection</b>		<u>252,671</u>	<u>278,419</u>	<u>263,163</u>	<u>293,850</u>

# Wastewater Treatment

Utility Fund

Wastewater Services Division 51

Department 02

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## Program Description

The purpose and function of the Wastewater Treatment division is to receive and treat the spent water from a community, containing the wastes from domestic, industrial or commercial use and the surface water runoff and groundwater which may enter the system through infiltration.

The Stephenville Wastewater Treatment Plant is an activated sludge process. The activated sludge process is an aerobic biological process in which microorganisms grow by using oxidizable material in the wastewater as food. The microorganisms are recycled to the treatment phase in order to increase the rate of reaction.

The City contracts with OMI to provide this service.

## Performance Objectives

- Maintain compliance with State and Federal requirements for operation and maintenance of the Wastewater Treatment Plant in order to protect the health and well being of the citizens of Stephenville, Erath County and the State of Texas.
- Operate the facilities in the most cost efficient manner possible while maintaining effluent quality.
- Provide treatment of wastewater collected to meet permit requirements.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Contractual</b>					
5102-214	Advertising & Public Notices	958	0	0	0
5102-224	Other Insurance	6,423	6,673	6,673	6,844
5102-251	Utilities	113,703	110,000	110,000	110,000
5102-258	State Fees	15,913	16,240	16,000	16,000
5102-261	Contractual Services- OMI	486,196	463,000	463,000	508,281
<b>Total Contractual</b>		<u>623,193</u>	<u>595,913</u>	<u>595,673</u>	<u>641,125</u>
<b>Maintenance</b>					
5102-411	Vehicle Maintenance	401	500	0	500
5102-412	Machinery Maintenance	235	500	0	500
5102-424	Sewer Facility Maintenance	<u>306,297</u>	<u>75,000</u>	<u>75,000</u>	<u>25,000</u>
<b>Total Maintenance</b>		<u>306,933</u>	<u>76,000</u>	<u>75,000</u>	<u>26,000</u>
<b>Total Wastewater Treatment</b>		<u><u>930,126</u></u>	<u><u>671,913</u></u>	<u><u>670,673</u></u>	<u><u>667,125</u></u>

# Utility Billing & Collections

Utility Fund

Billing & Collections Division 52

Department 01

## Program Description

The Utility Billing and Collections Department bills and collects for all City utility services as well as handling new development services creation; utility service requests; bad debt and non-payment issues; customer assistance with conservation and utility programs; payment options and arrangements; maintenance of City utility account records; and billing inquiries.

### Program Personnel

Title	2002-03	2003-04	2004-05
Utility Billing Clerks	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>

### Performance Objectives

- Process payments and cash receipts and make deposits in a timely manner.
- Prepare and mail correct, concise utility bills to all customers in a timely manner.
- Provide good, prompt personal, face-to-face and phone assistance to citizens.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5201-111	Salaries	45,552	47,099	47,099	48,971
5201-121	Retirement	4,937	5,561	5,561	6,032
5201-122	FICA	2,896	3,603	3,603	3,746
5201-123	Workers Compensation	82	97	97	96
5201-125	Group Insurance	9,228	9,380	9,380	8,823
	<b>Total Personnel Costs</b>	<u>62,695</u>	<u>65,740</u>	<u>65,740</u>	<u>67,668</u>
<b>Contractual</b>					
5201-211	Postage	23,781	23,000	23,000	24,660
5201-212	Communications	28	30	30	30
5201-213	Printing	1,372	2,000	1,200	1,200
5201-215	Training & Education	79	500	0	200
5201-224	Other Insurance	425	446	446	516
5201-253	Outside Professionals	6,516	8,000	8,000	11,000
5201-254	Special Services	14,599	15,500	15,000	15,000
	<b>Total Contractual</b>	<u>46,800</u>	<u>49,476</u>	<u>47,676</u>	<u>52,606</u>
<b>General Services</b>					
5201-314	Office Supplies	273	400	250	700
5201-332	Operating Supplies	0	0	37	0
5201-333	Computer Supplies	54	1,000	1,000	1,000
5201-334	Credit Card Charges	0	0	0	800
	<b>Total General Services</b>	<u>327</u>	<u>1,400</u>	<u>1,287</u>	<u>2,500</u>
<b>Maintenance</b>					
5201-413	Office Equip Maintenance	8,616	10,000	10,000	10,000
	<b>Total Maintenance</b>	<u>8,616</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<b>Total Utility Billing &amp; Coll</b>	<u>118,438</u>	<u>126,616</u>	<u>124,703</u>	<u>132,774</u>

# Non-Departmental

Utility Fund

Non-Departmental Division 59

Department 01

## Program Description

The Non-Departmental include those expenditures that do not pertain to one particular department. This section includes transfers for debt service.

Contingency monies within this department are to be used by the City Administrator for unforeseen situations and/or emergencies with the approval of the City Council.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Capital Outlay</b>					
5901-550	Gain on Sale of Assets	0	0	796	0
	<b>Total Capital Outlay</b>	0	0	796	0
<b>Bank Charges</b>					
5901-610	Bank Charges	0	500	500	500
	<b>Total Bank Charges</b>	0	500	500	500
<b>Debt Service</b>					
5901-730	2001 Bond Interest	252,450	252,450	252,450	0
5901-740	1998 Bond Interest	60,039	41,738	41,738	0
5901-741	2004 Bond Interest	88,118	266,537	266,537	0
5901-742	2003A Bond Interest	131,728	117,150	117,150	0
5901-743	2002 Bond Interest	45,488	42,498	42,498	0
5901-744	2003B Bond Interest	55,886	53,900	53,900	0
5901-745	Bond Amortization	72,788	81,190	81,190	61,994
5901-750	Bond Principal	1,240,000	1,295,000	1,295,000	1,340,000
5901-751	Bond Interest	0	0	0	727,022
	<b>Total General Services</b>	1,946,497	2,150,463	2,150,463	2,129,016
<b>Transfers</b>					
5091-800	Gross Receipts Tax- Gen Fund	191,665	190,000	190,000	206,000
5901-801	Admin Fee- General Fund	159,852	159,848	159,848	171,526
5901-802	Transfer to Capital Projects	0	0	0	727,641
	<b>Total Transfers</b>	351,517	349,848	349,848	1,105,167
	<b>Total Non-Departmental</b>	2,298,014	2,500,811	2,501,607	3,234,683





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# Sanitary Landfill Fund

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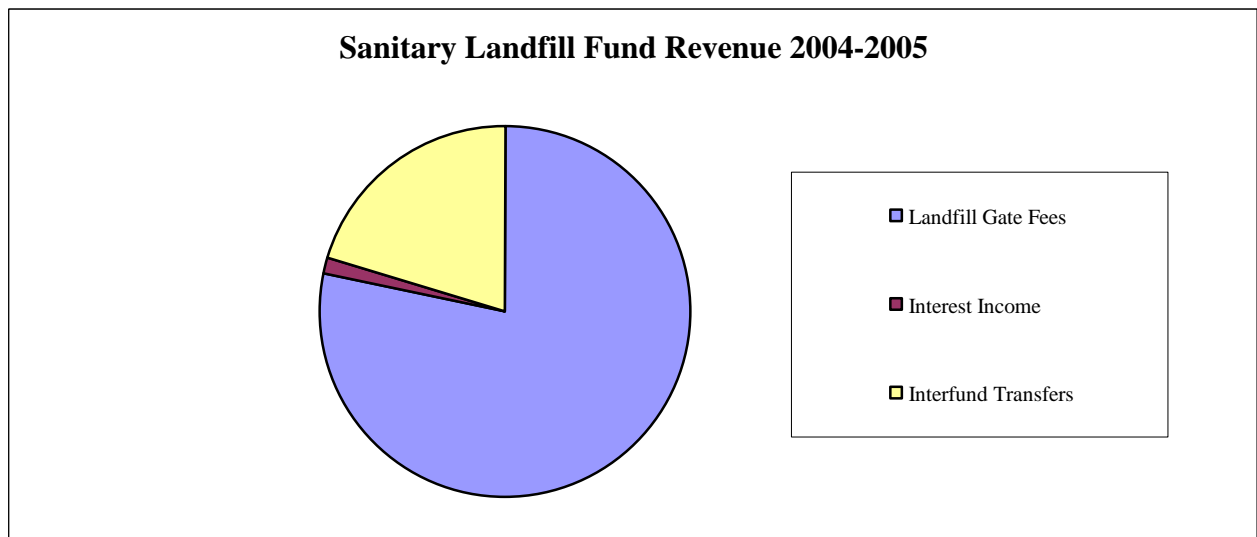
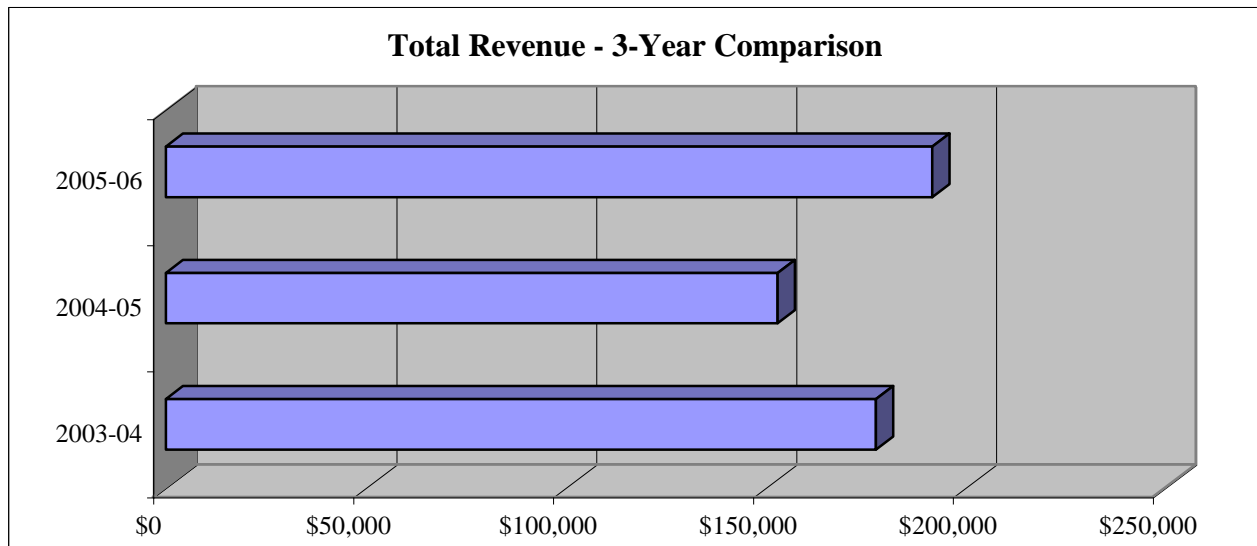
The Sanitary Landfill Fund is a Special Revenue Fund which derives its revenue from fees for the disposal of solid waste at the Stephenville Municipal Landfill.

The City of Stephenville Landfill is a Type IV landfill, which is permitted to accept only brush and/or construction demolition waste and rubbish (trash) that are free of putriciable and household wastes.

It is responsible for receiving permits from the State of Texas Department of Health and other agencies required when new cells are constructed for placement of solid wastes.

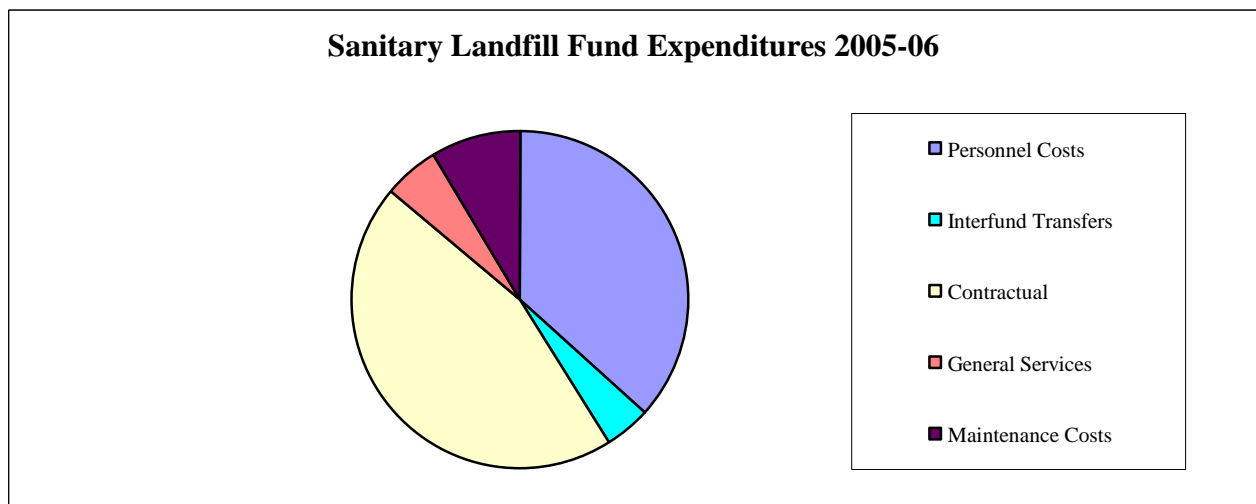
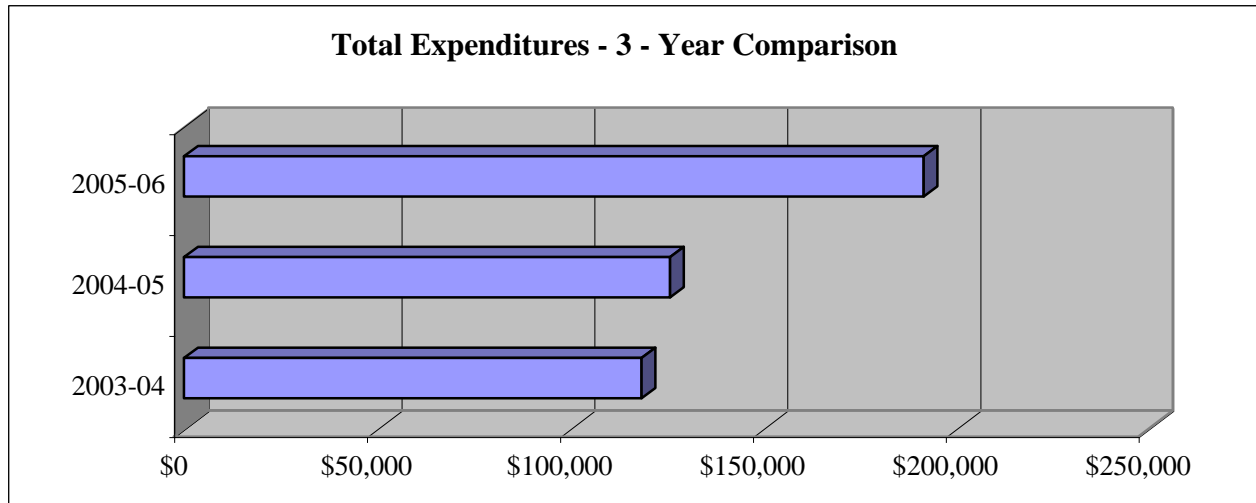
# Sanitary Landfill Fund Revenues

Revenue Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
Landfill Gate Fees	174,152	150,000	158,000	150,000
Interest Income	3,411	3,000	6,000	3,000
Other Revenue	-	-	-	-
Interfund Transfers	-	-	-	38,676
<b>TOTAL REVENUES</b>	<b>177,563</b>	<b>153,000</b>	<b>164,000</b>	<b>191,676</b>



# Sanitary Landfill Fund Expenditures

Expenditure Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
Perspnnel Costs	62,167	63,099	59,023	70,303
Contractual	36,847	27,295	25,525	86,362
General Services	6,892	8,131	9,800	9,900
Maintenance Costs	4,554	16,200	9,700	16,500
Transfers	8,148	8,146	8,146	8,611
Capital Outlay	-	3,100	3,000	-
<b>TOTAL EXPENDITURES</b>	<b>118,608</b>	<b>125,971</b>	<b>115,194</b>	<b>191,676</b>





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# Sanitary Landfill

Sanitary Landfill Fund

Sanitary Landfill Division 50

Department 01

## Program Description

The Sanitary Landfill Department is responsible for operating and maintaining a Type IV landfill. All solid waste collections are compacted and covered daily.

Per approval of the Texas Commission on Environmental Quality permit, the landfill is only permitted to accept brush and/or construction debris and rubbish that are free of putriciable and household wastes.

### Program Personnel

Title	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Crew Leader	1	1	1
Landfill Assistant (2-P/T)	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>

### Performance Objectives

- Provide daily cover for all solid waste deposited into landfill.
- Respond to customer requests regarding the landfill quickly and efficiently.
- Process payments and cash receipts and make deposits in a timely manner.
- Provide good, prompt personal, face-to-face and phone assistance to citizens.

Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
<b>Personnel Costs</b>					
5001-111	Salaries	30,117	30,376	25,000	33,912
5001-112	Overtime	1,254	0	1,300	2,000
5001-113	Part-Time Wages	17,062	18,480	18,480	20,000
5001-121	Retirement	3,422	3,587	3,587	4,177
5001-122	FICA	3,687	3,737	3,737	3,752
5001-123	Workers Compensation	2,004	2,229	2,229	2,050
5001-125	Group Insurance	4,621	4,690	4,690	4,412
	<b>Total Personnel Costs</b>	<b>62,167</b>	<b>63,099</b>	<b>59,023</b>	<b>70,303</b>
<b>Contractual</b>					
5001-211	Postage	1,281	1,000	1,400	1,300
5001-212	Communications	438	480	470	470
5001-215	Education & Training	0	0	0	500
5001-224	Other Insurance	2,641	2,675	2,675	2,792
5001-231	Rental	1,338	1,440	1,320	1,320
5001-251	Utilities	635	700	660	660
5001-254	Special Services	3,030	15,000	12,000	12,000
5001-258	State Fees	5,622	6,000	6,000	6,000
5001-261	Other Contractual Services	21,862	0	1,000	1,000
5001-265	Lease/Purchase	0	0	0	60,320
	<b>Total Contractual</b>	<b>36,847</b>	<b>27,295</b>	<b>25,525</b>	<b>86,362</b>
<b>General Services</b>					
5001-314	Office Supplies	0	100	100	100
5001-316	Wearing Apparel	371	456	450	700
5001-318	Small Tools	0	50	50	200
5001-323	Gas & Oil	6,298	7,000	8,600	8,600
5001-332	Other Supplies	18	200	200	200
5001-333	Computer Supplies	205	325	400	100
	<b>Total General Services</b>	<b>6,892</b>	<b>8,131</b>	<b>9,800</b>	<b>9,900</b>
<b>Maintenance</b>					
5001-411	Vehicle Maintenance	82	200	200	200
5001-412	Machinery Maintenance	1,819	16,000	8,500	16,000
5001-413	Office Equip Maintenance	0	0	300	0
5001-414	Other Equip Maintenance	2,653	0	100	0
5001-521	Building Maintenance	0	0	600	300
	<b>Total Maintenance</b>	<b>4,554</b>	<b>16,200</b>	<b>9,700</b>	<b>16,500</b>
<b>Capital Outlay</b>					
5001-500	Other Equip Maintenance	0	3,100	3,000	0
	<b>Total Capital Outlay</b>	<b>0</b>	<b>3,100</b>	<b>3,000</b>	<b>0</b>
<b>Transfers</b>					
5001-800	Admin Fee	8,148	8,146	8,146	8,611
	<b>Total Transfers</b>	<b>8,148</b>	<b>8,146</b>	<b>8,146</b>	<b>8,611</b>
	<b>Total Sanitary Landfill</b>	<b>118,608</b>	<b>125,971</b>	<b>115,194</b>	<b>191,676</b>

# Airport Fund

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The Stephenville Municipal Airport, Clark Field, consist of one main lighted runway precision approach path indicator (PAPI) equipped. Buildings include two 8-unit T-hangars, one 12-unit T-hangar, a main hangar/shop building and the terminal building houses an office and visitor's lounge. The operations of the airport are contracted to Stephenville Aviation, Inc.

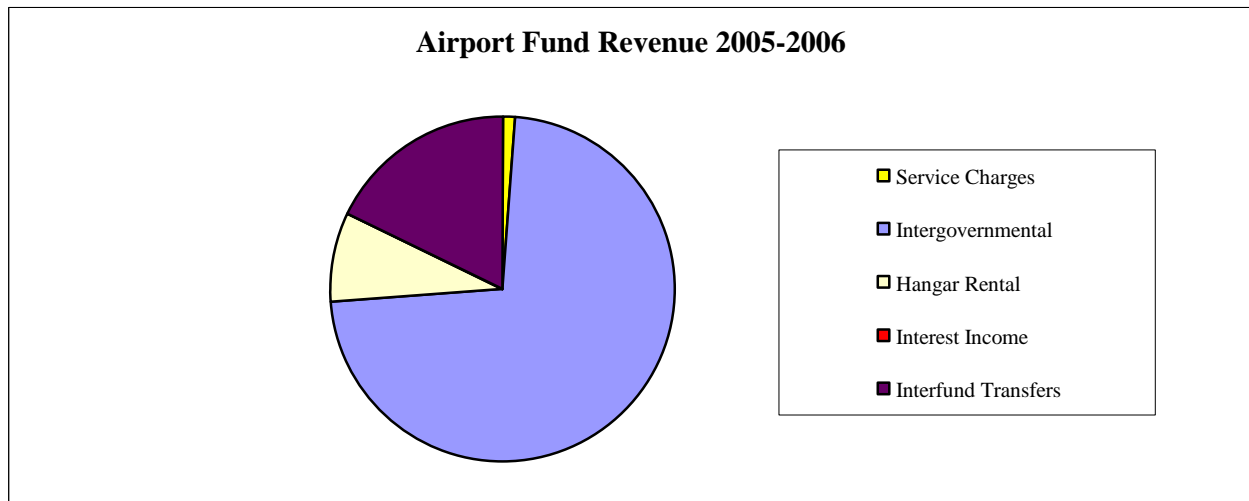
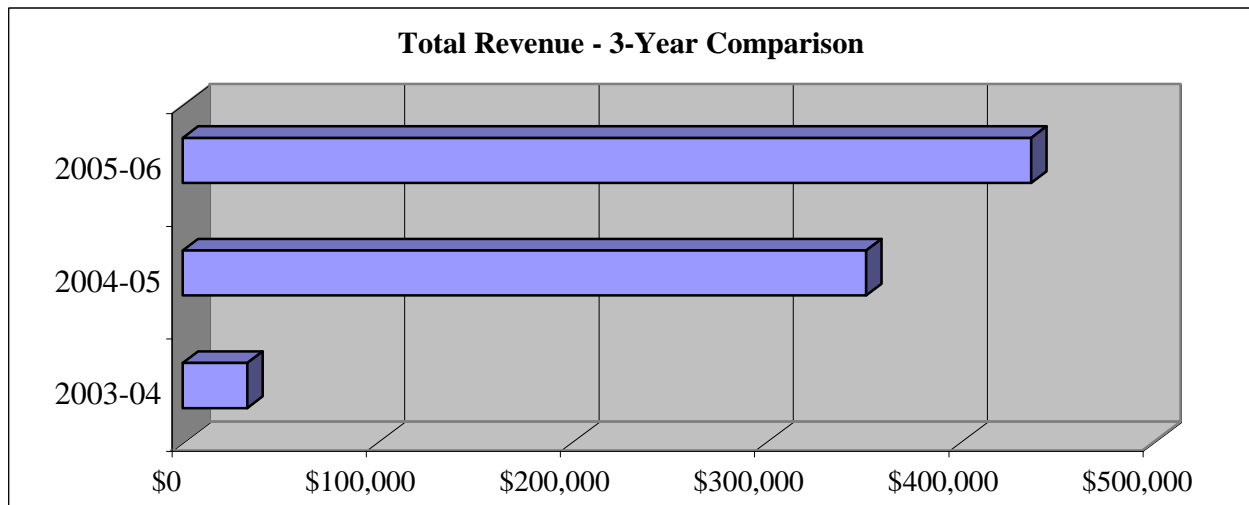
A City Council appointed Airport Advisory Board, consisting of ten citizens, is established to make recommendations regarding studies, construction, improvements and related airport matters.

*This fund was established to fund the on-going operations associated with the public aviation facilities at the Stephenville Municipal Airport. The major revenues are derived from hangar rentals and ground lease payments.*



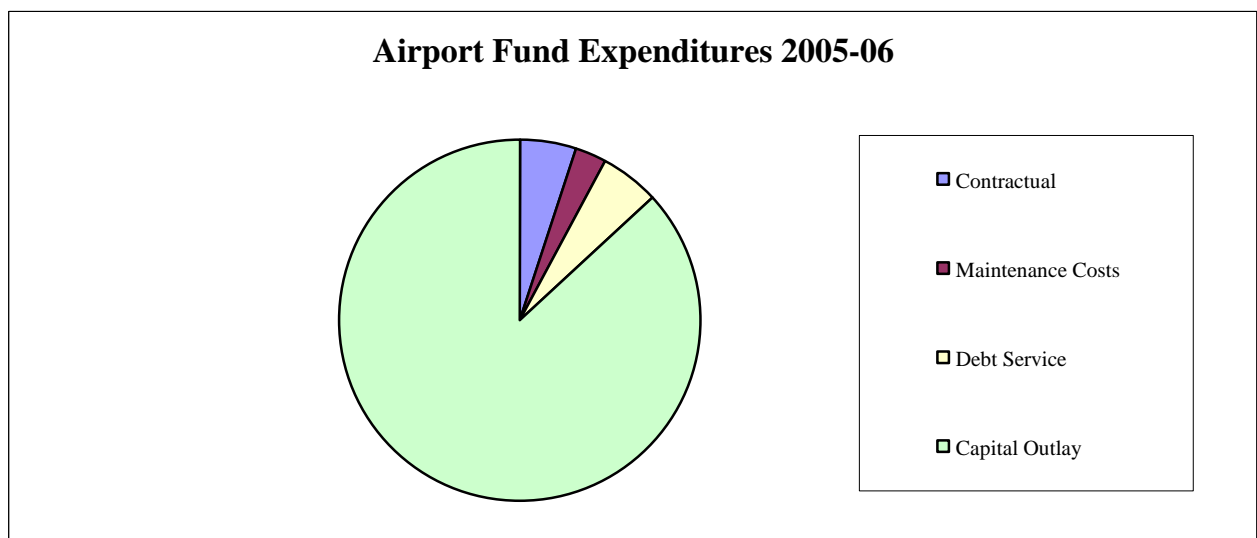
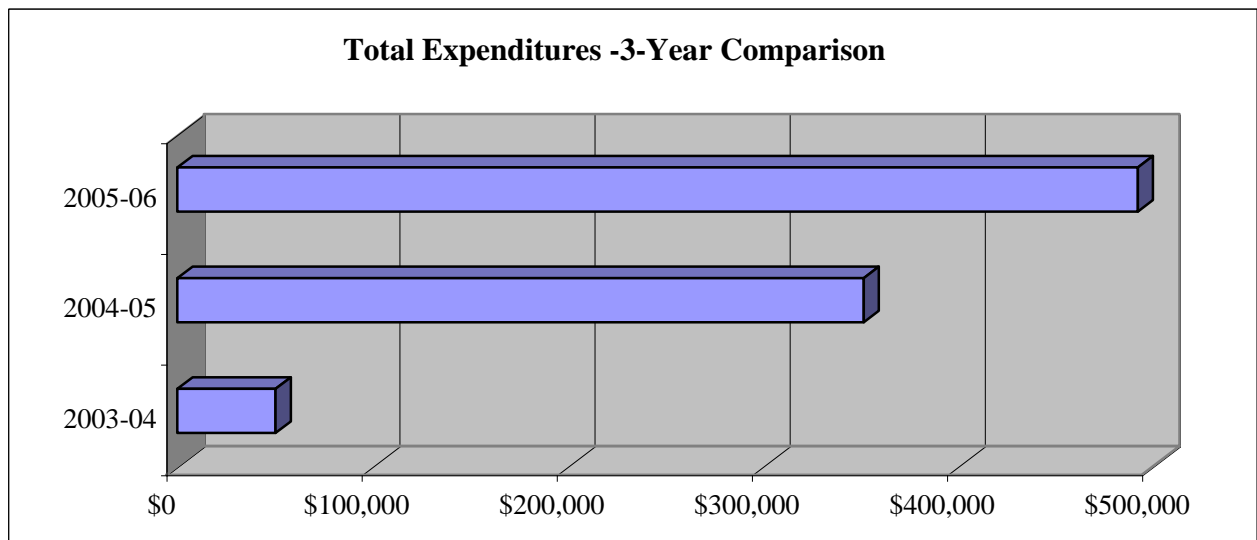
# Airport Fund Revenues

Revenue Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
Hangar Rental	26,650	49,620	30,000	36,000
Service Charges	4,660	4,850	4,500	4,500
Intergovernmental	-	241,800	241,800	318,620
Interest Income	1,877	500	240	409
Interfund Transfers	-	50,000	50,000	77,471
Use of Reserves	-	5,200	-	-
<b>TOTAL REVENUES</b>	<b>33,187</b>	<b>351,970</b>	<b>326,540</b>	<b>437,000</b>



# Airport Fund Expenditures

Expenditure Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
Contractual	25,870	24,568	23,838	25,219
Maintenance Costs	10,579	11,500	3,900	12,500
Debt Service	13,903	18,690	18,690	27,060
Capital Outlay	-	297,000	297,000	427,421
<b>TOTAL EXPENDITURES</b>	<b>50,352</b>	<b>351,758</b>	<b>343,428</b>	<b>492,200</b>



<b>Acct #</b>	<b>Account Name</b>	<b>Actual 2003-04</b>	<b>Adjusted Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed Budget 2005-06</b>
	<b>Contractual</b>				
5001-211	Postage	100	100	20	100
5001-214	Advertising & Public Notices	0	250	0	0
5001-215	Training & Education	1,590	1,500	700	1,000
5001-224	Other Insurance	2,783	2,968	2,968	3,229
5001-251	Utilities	17,924	17,000	17,000	18,300
5001-252	Dues & Subscriptions	2,340	2,500	2,000	2,340
5001-253	Outside Professionals	983	100	1,000	100
5001-258	State Fees	150	150	150	150
	<b>Total Contractual</b>	<b>25,870</b>	<b>24,568</b>	<b>23,838</b>	<b>25,219</b>
	<b>Maintenance</b>				
5001-411	Vehicle Maintenance	0	0	0	500
5001-414	Other Equip Maintenance	522	1,000	700	500
5001-421	Building Maintenance	293	500	200	500
5001-422	Airport Maintenance	9,764	10,000	3,000	11,000
	<b>Total Maintenance</b>	<b>10,579</b>	<b>11,500</b>	<b>3,900</b>	<b>12,500</b>
	<b>Capital Outlay</b>				
5001-523	Airport Improvements	0	297,000	297,000	427,421
	<b>Total Capital Outlay</b>	<b>0</b>	<b>297,000</b>	<b>297,000</b>	<b>427,421</b>
	<b>Debt Service</b>				
5001-750	Bond Principal	0	0	0	9,000
5001-755	Bond Interest	13,903	18,690	18,690	18,060
	<b>Total Debt Service</b>	<b>13,903</b>	<b>18,690</b>	<b>18,690</b>	<b>27,060</b>
	<b>Total Airport</b>	<b>50,352</b>	<b>351,758</b>	<b>343,428</b>	<b>492,200</b>

# Storm Water Drainage Fund

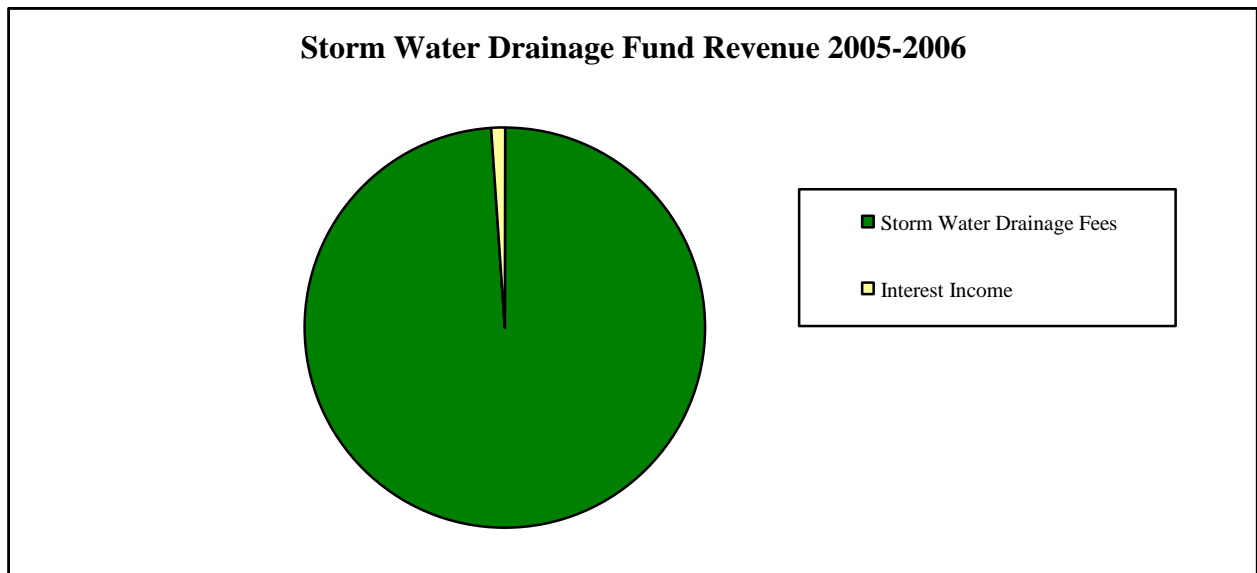
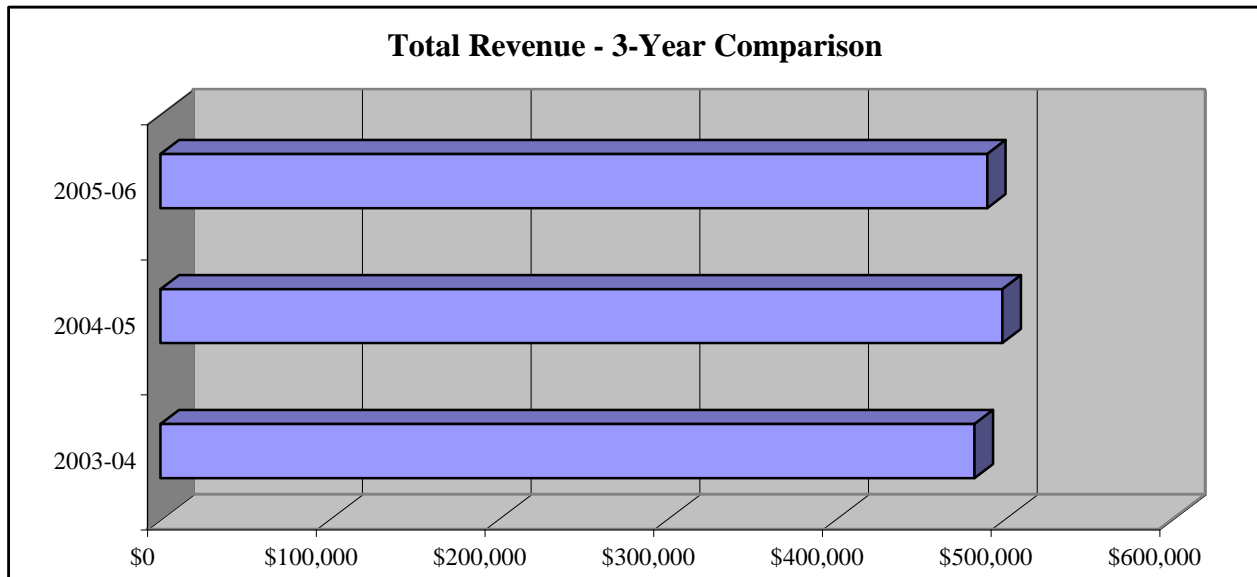
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The Storm Water Drainage Fund was established to collect funds to construct and maintain the storm water drainage system throughout the City. Annual maintenance of storm water facilities are handled through this fund. Major storm water drainage construction projects are recommended by the City Administrator and approved by the City Council.

Fees are billed monthly and are based on the size of the parcel of property owned by each resident or business owner.

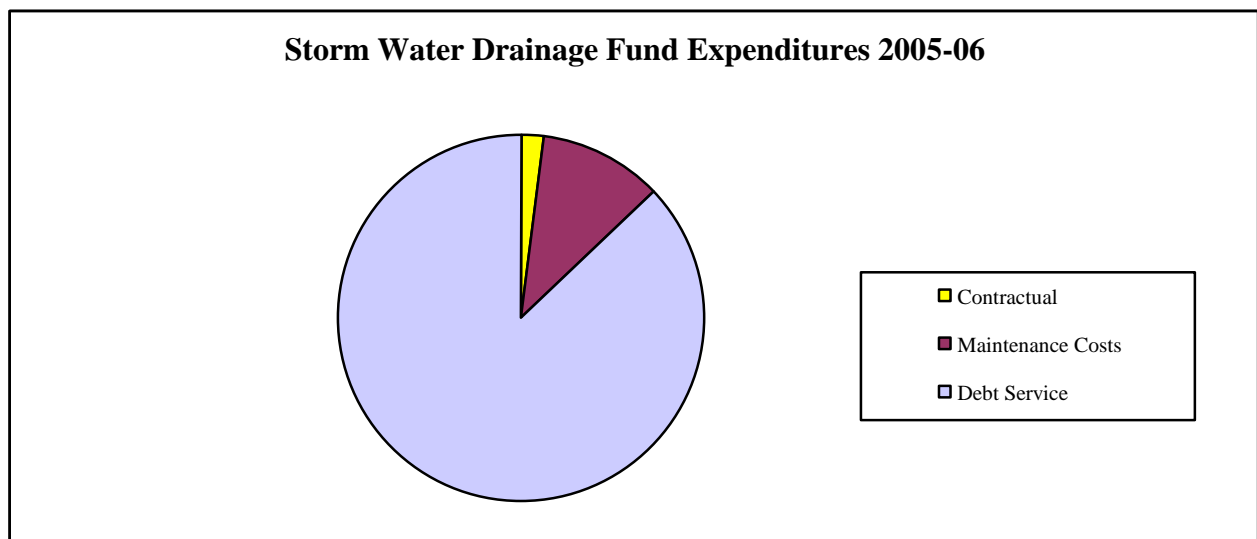
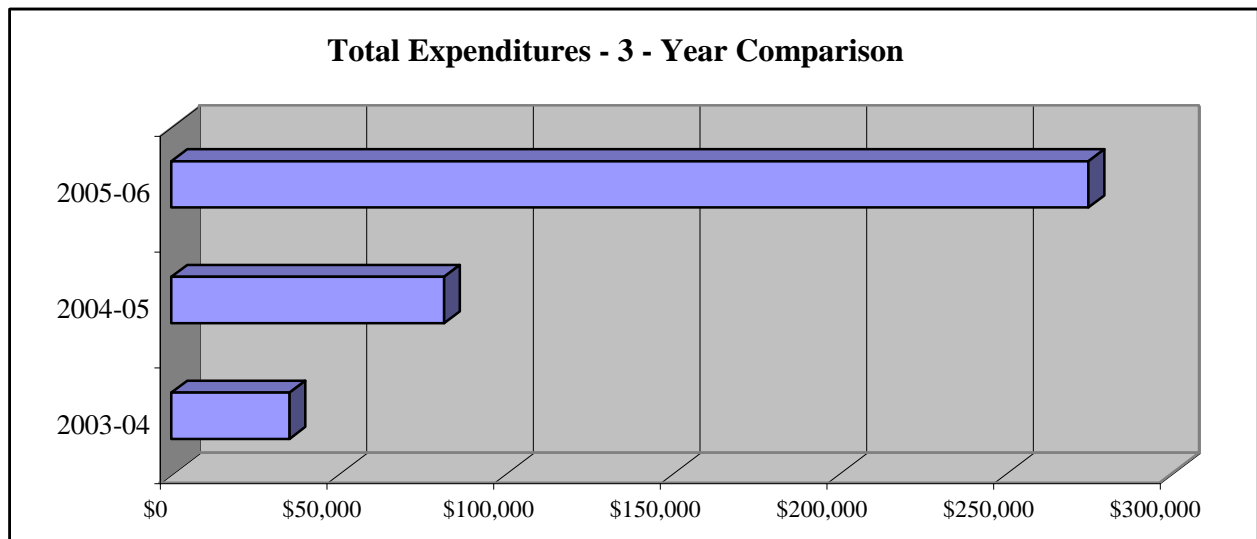
# Storm Water Drainage Fund Revenues

Revenue Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
Storm Water Drainage Fees	478,143	480,000	485,000	485,000
Penalties	-	-	2,500	-
Interest Income	4,380	19,000	15,000	5,000
<b>TOTAL REVENUES</b>	<b>482,523</b>	<b>499,000</b>	<b>502,500</b>	<b>490,000</b>



# Storm Water Drainage Fund Expenditures

Expenditure Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
Contractual	-	5,700	5,000	5,000
General Services	225	-	-	-
Maintenance Costs	35,236	30,000	30,000	30,000
Debt Service	-	-	-	240,155
Capital Outlay	-	46,100	1,100	-
<b>TOTAL EXPENDITURES</b>	<b>35,461</b>	<b>81,800</b>	<b>36,100</b>	<b>275,155</b>



Acct #	Account Name	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
	<b>Contractual</b>				
5103-252	Dues & Subscriptions	0	5,700	5,000	5,000
	<b>Total Contractual</b>	0	5,700	5,000	5,000
	<b>General Services</b>				
5103-332	Other Supplies	225	0	0	0
	<b>Total General Services</b>	225	0	0	0
	<b>Maintenance</b>				
5103-414	Storm Drainage Maintenance	35,236	30,000	30,000	30,000
	<b>Total Maintenance</b>	35,236	30,000	30,000	30,000
	<b>Capital Outlay</b>				
5103-523	Storm Drainage Construction	0	45,000	0	0
5103-531	Land Acquisition	0	1,100	1,100	0
	<b>Total Capital Outlay</b>	0	46,100	1,100	0
	<b>Debt Service</b>				
5103-750	Bond Principal	0	0	0	78,400
5103-755	Bond Interest	0	0	0	161,755
	<b>Total Capital Outlay</b>	0	0	0	240,155
	<b>Total Storm Water Drainage</b>	35,461	81,800	36,100	275,155

# Special Revenue Funds

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Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Hotel/Motel Fund – This fund is used to account for the hotel occupancy taxes the City collects. These taxes are restricted for use to enhance and promote tourism and convention activity within the City.

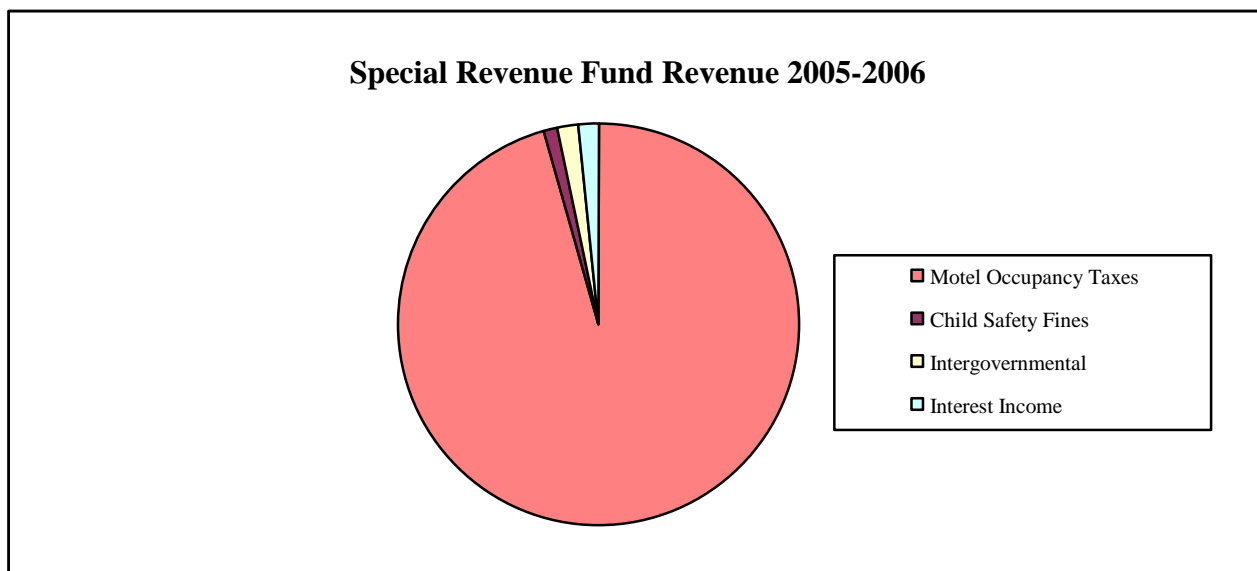
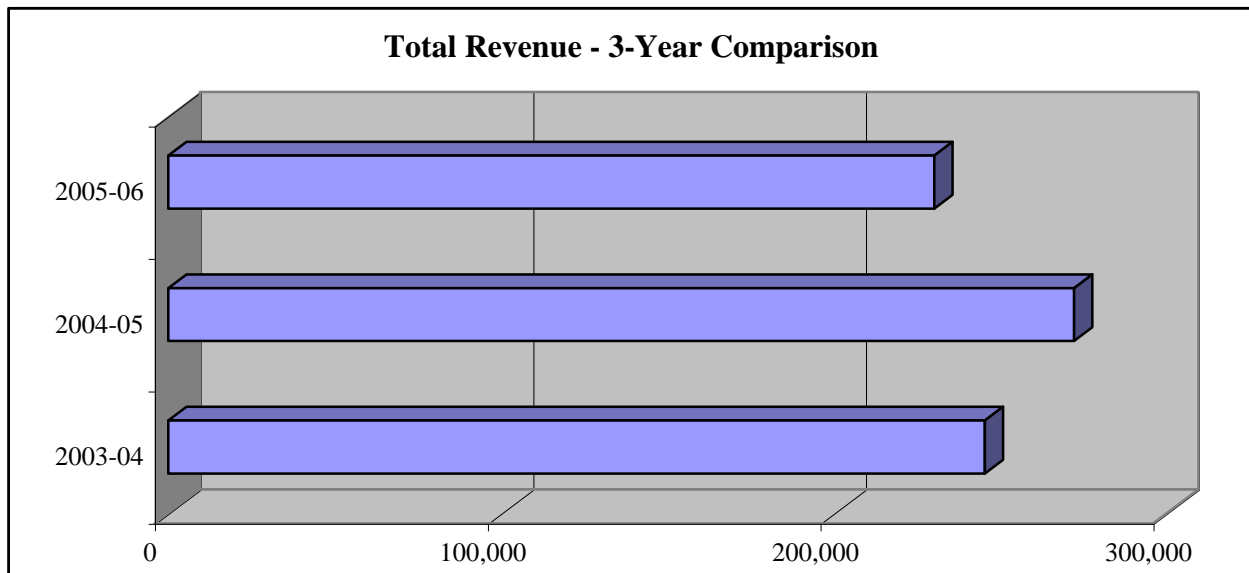
Child Safety Fund – This fund is used to account for court costs used to operate a city school crossing guard program, or programs designed to enhance child safety, health, or nutrition; including child abuse prevention and intervention, and substance abuse prevention.

LEOSE Fund – This fund is used to account for restricted law enforcement officer education and training activity.



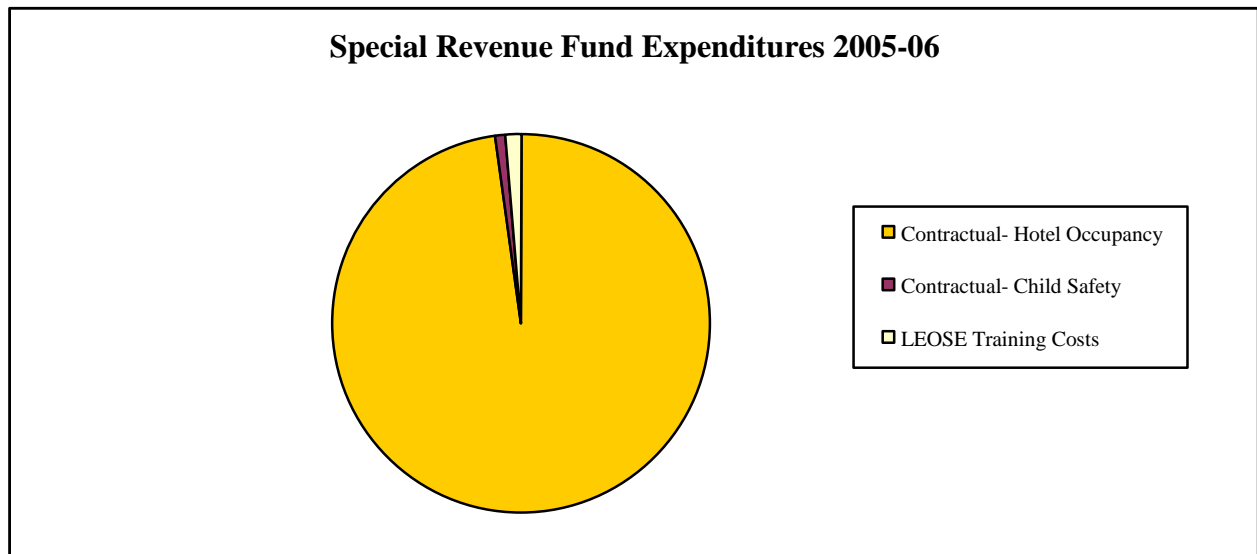
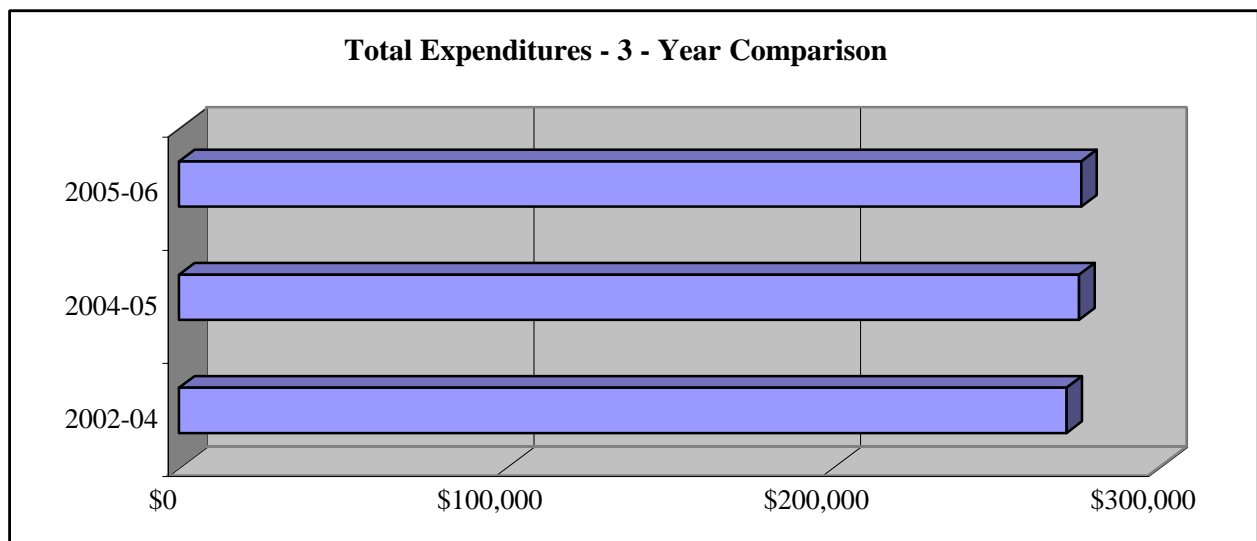
# Special Revenue Fund Revenues

Revenue Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
Motel Occupancy Taxes	233,238	263,500	250,000	220,000
Child Safety Fines	3,772	3,000	2,200	2,500
Intergovernmental	3,714	3,700	3,800	3,700
Interest Income	2,716	2,000	4,000	4,000
Other Revenue	1,960	-	-	-
<b>TOTAL REVENUES</b>	<b>245,400</b>	<b>272,200</b>	<b>260,000</b>	<b>230,200</b>



# Special Revenue Fund Expenditures

Expenditure Type	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Budget 2005-06
Contractual- Hotel Occupancy	247,170	263,500	250,000	269,900
Contractual- Child Safety	3,100	2,500	2,200	2,500
LEOSE- Training Costs	2,455	3,700	3,700	3,700
Every 15 Minutes Program	922	-	-	-
Drug Forfeiture	17,899	5,150	5,137	-
<b>TOTAL EXPENDITURES</b>	<b>271,546</b>	<b>274,850</b>	<b>261,037</b>	<b>276,100</b>



Acct #	Account Number	Actual 2003-04	Adjusted Budget 2004-05	Estimate 2004-05	Proposed Budget 2005-06
	<b>Contractual</b>				
5901-253	HOT- Chamber of Commerce	148,273	150,571	142,900	125,700
5901-254	HOT Tax- Fine Arts Council	37,068	37,643	35,700	31,400
5901-255	HOT Tax- Special Events	28,160	37,643	35,700	31,400
5901-255	HOT Tax- Museum	33,669	37,643	35,700	31,400
5901-259	HOT- Brick Streets Historical	0	0	0	50,000
5901-256	Child Safety- STAR	1,500	1,500	2,200	2,500
5901-256	Child Safety- SISD	1,600	1,000	0	0
	<b>Total Contractual</b>	<u>250,270</u>	<u>266,000</u>	<u>252,200</u>	<u>272,400</u>
	<b>Bank Charges</b>				
5901-615	LEOSE- FD Training	1,855	800	800	1,000
5901-617	LEOSE- PD Training	600	2,900	2,900	2,700
5901-633	Every 15 Minutes Program	922	0	0	0
5901-634	Drug Forfeiture	17,899	5,150	5,137	0
	<b>Total Bank Charges</b>	<u>21,276</u>	<u>8,850</u>	<u>8,837</u>	<u>3,700</u>
	<b>Total Special Revenue Fund</b>	<u>271,546</u>	<u>274,850</u>	<u>261,037</u>	<u>276,100</u>

# Capital Improvements

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A Capital Improvement Program is a schedule of public Physical Improvements to be constructed with estimated resources available to finance the projected expenditures.

Capital Improvements are any expenditure of public funds for the purchase, construction, rehabilitation, replacement or expansion of the physical assets of the community when the project is relatively large in size, expensive (the City's capital threshold is \$1,000), long-term and permanent. Some common examples include streets, tennis courts, fire stations, water and sewer lines and fire engines. Capital expenditures are financed from a variety of sources to include long-term and short-term debt, current revenues, grants from other governmental entities and donations from foundations, businesses, individuals and non-profit organizations. A detailed listing of financing methods is found on the following pages.

## **Functions of a Capital Improvement Program**

- ❖ Estimating capital requirements, budgeting priority projects and developing revenue sources for proposed improvements.
- ❖ Scheduling all capital projects over a fixed period with the appropriate planning implementation and informing the public of projected capital improvements.
- ❖ Coordinating the activities of various departments in meeting project schedules.
- ❖ Monitoring and evaluating the progress of capital projects.

## **Capital Improvements Policy**

The City of Stephenville prioritizes the funding of capital projects on the basis of a Capital Improvements Plan. The functions of the Capital Improvement Plan are as follows:

1. Estimating capital requirements
2. Scheduling all capital projects over a fixed period with appropriate planning and implementation.
3. Budgeting priority projects and developing revenue sources for proposed improvements.
4. Coordinating the activities of various departments in meeting project schedules.
5. Monitoring and evaluating the progress of capital projects.
6. Informing the public of projected capital improvements.

The following questions are considered when justifying a project:

1. What is the relationship of the project to the progress of the entire city?
2. Is the project part of a large program? How does it relate to the goals of the program?
3. How many citizens will be helped by it? How many citizens will be harmed or inconvenienced if the project is not considered?
4. Will it add to the value of the surrounding area? Will it increase the valuation of local property?

5. Will it increase efficiency or performance of a service? Will it reduce the on-going costs of a service or facility?
6. Will it provide a service required for economic development of the community? What improvements would be of the most value in attracting commercial and industrial firms?
7. Is the project required to complete or make fully usable a major public improvement?
8. Will rapid urban growth in the area of the proposed project increase the costs of land acquisition if the project is deferred?
9. Is the project well identified by the citizens? Does it have established voter appeal?
10. Is the project needed to protect public health or safety?

### **Methods of Financing Capital Improvements Projects**

#### **Certificates of Obligations**

Certificates of Obligations are issued with limited revenues pledged by the water and sewer systems. Voter approval is not required.

#### **Donations**

Donations are periodically received, by the City, from individuals, businesses, foundations and non-profit organizations.

#### **Earmarked Funds**

With Earmarked Funds, monies are accumulated in advance or set aside for capital construction or purchase. The accumulation may result from surplus of earmarked operational revenues or sale of capital assets.

#### **Enterprise Funds**

Enterprise Funds are established from the delivery of specific services – where money paid to administer the services and the expenses (as a result of providing services) are accounted for separate from the general fund budget of the City.

#### **General Fund**

General Fund is the financing of improvements from revenues such as general taxation, fees and service charges.

#### **General Obligation Bonds**

With General Obligation bonds, the taxing power of the jurisdiction is pledged to pay interest and retire the debt. General Obligation Bonds can be sold to finance permanent types of improvements such as municipal buildings, streets and parks and recreation facilities. Voter approval is required.

#### **Revenue Bonds**

Revenue Bonds frequently are sold for projects that produce revenues, such as water and sewer systems. Voter approval is not required.

#### **Special Assessments**

Public works that benefit particular properties may be financed more equitably by special assessments (i.e., paid by those who directly benefit).

#### **State and Federal Grants**

State and Federal Grant-in-Aid programs are available for financing a number of programs. These may include streets, water and sewer facilities, airports, parks and playgrounds. The costs of funding these facilities may be borne completely by grant funds or a local share may be required.

### **Impacts of Capital Improvements on Operating Budget**

Most of the capital improvements scheduled for FY 2005-06 are routine replacements and/or upgrades of facilities or equipment. There should be no major impact on operating budgets for most of the capital items scheduled. The maintenance and operating costs related to most of the capital project items scheduled should be absorbed in the corresponding division's operating budget.

### **FY 2005-06 Capital Improvements**

The following pages identify the capital improvements that have been authorized in FY 2005-06 and includes the project or equipment, the department requesting the item, the fund in which expenditures will be recorded, the sources of funds, the cost and the reason the project is being undertaken or equipment being purchased.

# Capital Improvements by Fund

2005-06 Capital Improvement Program	General Fund	Utility Fund	Airport Fund	Capital Proj Fund
<b>Administration</b>				
Municipal Building	20,000			
<b>Total</b>	20,000	0	0	0
<b>Community Services</b>				
Park & Recreation Admin	2,500			
Park Maintenance	196,500			364,000
Cemeteries	8,000			
Streets	555,500			
<b>Total</b>	762,500	0	0	364,000
<b>Public Safety</b>				
Fire Suppression	54,000			
Police Patrol	75,000			
<b>Total</b>	129,000	0	0	0
<b>Water/Wastewater</b>				
Water Production		46,000		
Water Distribution		208,000		6,537,000
Wastewater Collection				800,000
<b>Total</b>	0	254,000	0	7,337,000
<b>Airport</b>				
Airport			427,421	
<b>Total</b>	0	0	427,421	0
<b>Storm Water Drainage</b>				
Storm Water Drainage				3,040,000
<b>Total Storm Water Drainage</b>	0	0	0	3,040,000
<b>Total CIP by Fund</b>	911,500	254,000	427,421	10,741,000

## CAPITAL IMPROVEMENT & EQUIPMENT REPLACEMENT

			CAPITAL BUDGET	NOT INCLUDED	CAPITAL REQUESTS	CAPITAL REQUESTS			
FUND	DEPT	DESCRIPTION	2005-06	2005-06	2005-06	2006-07	2007-08	2008-09	2009-10
ADMINISTRATION									
5102	CITY ADMI	OFFICE RENOVATIONS		10,000	10,000				
5102	CITY ADMI	OFFICE FURNITURE		5,000	5,000				
5105	MUN BLDG	CITY HALL IMPROVEMENTS		37,000	37,000				
5105	MUN BLDG	PHONE SYSTEM UPGRADE	20,000		20,000				
	TOTAL ADMINISTRATION		20,000	52,000	72,000	0	0	0	0
COMMUNITY SERVICES									
5501	REC	SCOREBOARD FOR REC HALL	2,500		2,500				
5502	PARK	SAND V-BALL COURTS (NET \$10,000)	20,000		20,000				
5502	PARK	REPLACE PICKUPS	19,000		19,000	19,000	19,000		19,000
5502	PARK	2- 60" SIDE DSCHRG CHUTE DECKS	6,000		6,000				
5502	PARK	EQUIPMENT LIFT	4,000		4,000				
5502	PARK	15' BATWING SHREDDER	11,500		11,500				
5502	PARK	RESTROOMS/CONCESSIONS/STOR	50,000	50,000	100,000	50,000			
5502	PARK	MULTI-PURPOSE - JOHNSON PK	10,000		10,000				
5502	PARK	REBUILD OPTIMIST SOFTBALL FLD		20,000	20,000	20,000			
5502	PARK	OPTIMIST/JAYCEE PARK ENTRAN		15,000	15,000	15,000			
5502	PARK	PARK FACILITY IMPROVEMENTS	40,000	10,000	50,000	10,000			
5502	PARK	45' GENIE LIFT		38,000	38,000	38,000			
5502	PARK	WALKING TRAIL - CITY PARK		12,000	12,000	12,000			
5502	PARK	UPGRADE CITY PARK PLAYGRND		3,000	3,000	3,000			
5502	PARK	2- PICNIC SHELTERS- CITY PARK		3,000	3,000	3,000			
5502	PARK	REPLACE RIDING TYPE MOWERS				9,000		9,000	
5502	PARK	REBUILD ST. GOBAIN SFTBLL FIELD				20,000			
5502	PARK	REPLACE UTILITY VEHICLES				8,500		11,000	
5502	PARK	SKATE PARK (NET \$25,000)	36,000		36,000				
5502	PARK	AQUATIC FACILITY					2,500,000		
5502	PARK	NEW RECREATION CENTER							4,500,000
5503	CEMETERY	ZERO RADIUS TURNING MOWER	8,000		8,000				
5503	CEMETERY	REPLACE WOOD PROVACY FENCE		3,000	3,000	3,000			
5503	CEMETERY	REWORK CEMETERY ENTRANCES		5,000	5,000	5,000			
5503	CEMETERY	RENOVATE CEMETERY OFFICE		2,500	2,500	2,500			
5505	STREETS	STREET IMPROVEMENT PROJECTS	300,000		300,000	300,000	300,000	300,000	300,000
5505	STREETS	RIVER N BLVD IRRIGA/LANDSCAPE		15,000	15,000	15,000			
5505	STREETS	RIGHTS-OF-WAY ACQUISITION	200,000		200,000				
5505	STREETS	1/2 TON PICKUP	19,000		19,000		20,000		
5505	STREETS	CONCRETE SAW	6,500		6,500				
5505	STREETS	POWER BROOM	30,000		30,000				
5505	STREETS	FRONT-END LOADER				120,000			
5505	STREETS	REPLACE DUMP TRUCK					36,800		
5505	STREETS	PNEUMATIC ROLLER						25,000	
	TOTAL COMMUNITY SERVICES		762,500	176,500	939,000	653,000	2,875,800	345,000	4,819,000
FIRE AND EMS									
5303	FIRE	SCBA BREATHING APPARATUS	40,000		40,000				
5603	FIRE	BREATHING AIR COMPRESSOR				35,000			
5603	FIRE	INCIDENT COMMAND VEHICLE				60,000			
5603	FIRE	BOOSTER TRUCK				110,000			
5603	FIRE	BUNKER GEAR REPLACEMENTS							11,000
5603	FIRE	HYDRAULIC RESCUE TOOL					13,000		
5603	FIRE	THERMAL IMAGING CAMERA					12,000		
5604	EMS	UPGRADE COTS IN AMBULANCES (2)	14,000		14,000				
5604	EMS	AMBULANCE					105,000		105,000
5604	EMS	MONITOR/DEFIBRILLATORS				16,000	16,000		
5605	FIRE VOLU	ALERT PAGERS					3,500		
	TOTAL FIRE AND EMS		54,000	0	54,000	221,000	149,500	0	116,000
POLICE									
5702	PATROL	PATROL VEHICLES (3)	75,000		75,000	76,000	76,000	80,000	80,000
5702	PATROL	TASER GUNS (4)					6,000		
5702	PATROL	MOBILE COMMAND POST TRAILER					30,000		
5702	PATROL	PISTOL AND RIFLE REPLACEMENT					15,000		
5704	RECORDS	EVIDENCE BAR CODING SYSTEM				6,000			
5705	CID	MOBILE CRIME TRAILER				25,000			
5705	CID	VIDEO SYSTEM ENHANCEMENTS					25,000		
	TOTAL POLICE		75,000	0	75,000	107,000	152,000	80,000	80,000



			CAPITAL BUDGET	NOT INCLUDED	CAPITAL REQUESTS	CAPITAL REQUESTS			
FUND	DEPT	DESCRIPTION	2005-06	2005-06	2005-06	2006-07	2007-08	2008-09	2009-10
COMMUNITY DEVELOPMENT									
5803	CODE ENF	VEHICLE					25,000		
	TOTAL COMMUNITY DEVELOPMENT		0	0	0	0	25,000	0	0
TOTAL GENERAL FUND			911,500	228,500	1,140,000	981,000	3,052,800	425,000	5,015,000

WATER/WASTEWATER									
5001	WATER	EMERGENCY GENERATOR (20KW)	17,000		17,000				
5001	WATER	CHLORINE SAFETY EQUIPMENT	10,000		10,000				
5001	WATER	REPLACE ½ TON PICKUP	19,000		19,000			24,000	
5001	WATER	REPLACE MOWING TRACTOR					25,000		
5002	WATER DIS	LINE REPLACEMENTS	200,000		200,000	250,000	300,000	350,000	400,000
5002	WATER DIS	ZERO RADIUS TURNING MOWER	8,000		8,000				
5002	WATER DIS	GPS INSTRUMENT AND SOFTWARE		6,000	6,000	6,000			
5002	WATER DIS	REPLACE ¾ TON PICKUP				26,000			
5002	WATER DIS	REPLACE 1-TON TRUCK CHASSIS				26,000			
5101	WW COLL	REPLACE DUMP TRUCK					42,000		
5101	WW COLL	REPLACE VAC-CON SEWER TRUCK							100,000
	TOTAL WATER/WASTEWATER		254,000	6,000	260,000	568,000	367,000	374,000	500,000
TOTAL UTILITY FUND			254,000	6,000	260,000	568,000	367,000	374,000	500,000

LANDFILL									
5001	LANDFILL	LANDFILL CELL # 3							330,000
5001	LANDFILL	REPLACE COMPACTOR		320,850	320,850	320,850			
5001	LANDFILL	REPLACE SCRAPER		413,350	413,850	413,850			
TOTAL LANDFILL FUND			0	734,200	734,200	734,200	0	0	330,000

AIRPORT									
5001	AIRPORT	APRON EXP/ENTR REALIGN(TXDOT)	427,421		427,421				
5001	AIRPORT	RUNWAY EXTENSION (90/10 TXDOT)							2,500,000
5001	AIRPORT	NEW TERMINAL BLD (50/50 TXDOT)				600,000			
TOTAL AIRPORT FUND			427,421	0	427,421	600,000	0	0	2,500,000

CAPITAL PROJECTS									
5001	CAP PROJ	BOSQUE RIVER TRAIL	364,000		364,000				
5001	CAP PROJ	LONG TERM WATER PROJECT	5,737,000		5,737,000				
5001	CAP PROJ	METHODIST BRANCH DRAINAGE	3,040,000		3,040,000		4,440,000		
5001	CAP PROJ	WATER/SEWER ANNEXED AREAS	1,600,000		1,600,000				
TOTAL CAPITAL PROJECTS FUND			10,741,000	0	10,741,000	0	4,440,000	0	0

TOTAL ALL FUNDS			12,333,921	968,700	13,302,621	2,883,200	7,859,800	799,000	8,345,000
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# VEHICLES AND EQUIPMENT

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>IDENTIFICATION #</u>	<u>FA#</u>
<b><u>PARKS, RECREATION AND CEMETERY</u></b>			
01-5502-411-0001	1995 FORD PICKUP	2FTEF15HOSCA61188	148
01-5502-411-0002	2005 CHEV ¾ TON CREWCAB	1GCHC23U25F892213	1051
01-5502-411-0003	1991 FORD PICKUP	1FTEF15H9MLA57729	142
01-5502-411-0004	1994 CHEV PICKUP	1GCEC14K5RE207482	321
01-5502-411-0005	1994 CHEV PICKUP	1GCEC14K7RE208536	1126
01-5502-411-0006	2005 CHEV ¾ TON PICKUP	1GCHC24U85E243682	1054
01-5502-411-0090	1999 CHEV PICKUP	1GCEC14V5XZ205411	161
01-5503-411-0092	1999 CHEV PICKUP	1GCEC14VOXZ205624	322
01-5503-411-0093	2003 CHEV ¾ TON PICKUP	1GCEC14V83Z209897	1008
01-5502-411-0094	2003 CHEV ½TON PICKUP	1GCGC24U83Z207539	1009
01-5502-412-0008	2002 NH T-40 TRACTOR	G509616	61
01-5502-412-0011	1998 CASE IH C60 TRACTOR	JJE1001563	155
01-5502-412-0013	1998 KAWASAKI MULE 2500	JK1AFCA17WB518187	156
<b><u>STREET</u></b>			
01-5505-411-0007	1990 GMC DUMP TRUCK	1GBM7H1P5LJ203041	163
01-5505-411-0008	1999 CHEV PICKUP	1GCEC14V4XZ206873	161
01-5505-411-0009	2005 CHEV DUMP TRUCK	1GBM7C1E95F521168	1057
01-5505-411-0013	1996 FORD PICKUP	2FTEF15N1TCA35111	164
01-5505-411-0020	1976 FORD POT TRUCK	F61EV021150	165
01-5505-411-0025	1995 CHEV DUMP TRUCK	1GBL7H1P9SJ111148	166
01-5505-411-0026	2002 DODGE PICKUP	1D7HA16N82J201902	72
01-5505-411-0027	1992 CHEV DUMP TRUCK	1GBL7H1P1NJ104943	167
01-5505-411-0029	1999 CHEV DUMP TRUCK	1GBM7H1BOXJ100765	162
01-5505-411-0030	1987 GMC DUMP TRUCK	1GDM7D1B3HV531076	168
01-5505-412-0002	1988 CATERPILLAR LOADER	1HF00705	170
01-5505-412-0005	1977 RAYCO ROLLER	06C1347G	172
01-5505-412-0047	1982 1700 FORD TRACTOR	U-707906	173
01-5505-412-0053	2000 CAT 120 H GRADER	4MK758	177
01-5505-412	1958 10 TON FLAT WHEEL	571091D-38	171
01-5505-412-0055	1971 CAT 941B FRONT END	80H4246	174
01-5505-412 (57)	1985 FORD WATER TRUCK	1FDWF70H3FVA24601	175
01-5505-412-0001	1979 INGRAM PNEUMATIC	496093-P124	169
01-5505-514	2004 CASE 580M BACKHOE	N4C30343	1038
<b><u>FIRE &amp; EMS</u></b>			
01-5602-411-320	2003 CHEV PICKUP	2GCEC19V031400618	1011
01-5603-411-321	2000 CHEV C-70 TRUCK	1GBL7H1BOYJ500984	209
01-5603-411-322	1981 CHEV C-60 TRUCK	1GBJ7DIE5BV110943	206
01-5603-411-324	1995 GMC RESCUE TRUCK	1GDG6H1J0TJ500804	235
01-5605-411-325	1969 CHEV C-50 TRUCK	CE539J815505	210
01-5603-411-326	1990 CHEV C-70 TRUCK	1GBL7H1POLJ203086	216
01-5603-411-332	1997 SUTPHEN PUMPER	1S9A1BBD6V2003080	255
01-5603-411-333	1993 E-ONE H-160 TRUCK	4ENRAAA87P1002718	230
01-5603-411-335	1997 SUTPHEN MT LADDER	1S9A7LBDXV2003054	254
01-5604-411-327	1998 FORD E-450 AMBUL	1FDXE40F2WHA81374	269
01-5604-411-328	1993 FORD F-350 AMBUL	1FDKF37M9PNB00706	267
01-5604-411-329	2001 FORD E-450 AMBUL	1FDXE45F61HA68824	278

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>IDENTIFICATION #</u>	<u>FA#</u>
<b><u>POLICE</u></b>			
01-5702-411-0300	2003 FORD CROWN VIC	2FAFP71W43X104326	74
01-5702-411-0301	2003 FORD CROWN VIC	2FAFP71W23X104325	75
01-5702-411-0302	2004 FORD CROWN VIC	2FAFP71W14X144493	1034
01-5702-411-0303	2003 FORD CROWN VIC	2FAFP71W83X169924	370
01-5702-411-0304	2003 FORD CROWN VIC	2FAFP71WX3X169925	372
01-5702-411-0305	2003 FORD CROWN VIC	2FAFP71W03X104324	76
01-5702-411-0306	2004 FORD CROWN VIC	2FAFP71WX4X144492	1035
01-5702-411-0307	2004 FORD CROWN VIC	2FAFP71W34X144494	1035
01-5702-411-0308	2003 FORD CROWN VIC	2FAFP71W13X169926	372
01-5702-411-0309	2000 FORD CROWN VIC	2FAFP71W2YX163382	281
01-5705-411-0194	2000 FORD CROWN VIC	2FAFP71W6YX163384	280
01-5705-411-0191	1998 CHEV LUMINA	2G1WL52M1W9246609	288
01-5705-411-0192	2001 FORD CROWN VIC	2FAFP71W71X166507	283
01-5705-411-0190	1996 CHEV LUMINA	2G1WL52M6T9214198	287
01-5707-411-0439	1999 CHEV PICKUP	1GCEC14W5XE181692	289
01-5702-411-	2005 CHEV TAHOE	1GNEC13Z85R209817	1053
01-5702-411-0193	2005 CHEV TAHOE	1GNEC13Z05R210492	1053
01-5702-411	2005 FORD CROWN VIC	2FAFP71W35X145615	
<b><u>INSPECTIONS, CODE ENFORCEMENT</u></b>			
01-5802-411 (95)	2004 CHEV S10 BLAZER	1GNCS13X55K121650	
01-5803-411 (91)	1997 FORD EXPLORER	1FMDU32X9VUC19195	291
<b><u>UTILITY FUND</u></b>			
02-5001-411-0070	1997 CHEV PICKUP	1GCEC14MXVZ211483	292
02-5001-411-0073	2005 CHEV PICKUP	1GCCS198X58231308	
02-5001-411-0079	1997 CHEV PICKUP	1GCEC14M7VZ210288	293
02-5001-411-0085	2005 CHEV PICKUP	1GCCS198658231337	
02-5001-412-0087	1993 MF 231 TRACTOR	5681A0008/10169	307
02-5002-411-0072	1995 CHEV ¾ TON PICKUP	1GBGC24K5SE176422	300
02-5002-411-0078	1993 CHEV ¾ TON PICKUP	1GCGC24Z8PE176768	295
02-5002-411-0080	1973 CHEV C-30 TRUCK	CCZ333S129016	296
02-5002-411-0083	1996 FORD PICKUP	2FTEF15NXTCA35110	298
02-5002-411-0084	2001 DODGE PICKUP	1B7HC16Y315231946	305
02-5002-411-0088	2005 FORD F250 PICKUP	1FTNF20595EB96395	
02-5002-412-0580	2003 CASE BACKHOE	SM2C JJG0374808	1007
02-5003-411-0071	2002 DODGE ¾ TON PICKUP	3B7KC26Z62M267533	73
02-5003-411-0075	1998 FORD PICKUP	1FTZF17W7WKB61688	299
02-5101-411-0074	1995 CHEV DUMP TRUCK	1GBL7H1P6SJ111270	301
02-5101-411-0077	1999 CHEV 1 TON PICKUP	1GCGC34R9XR718877	304
02-5101-412-0081	2000 VOLVO SEWER	4V5J32HE1YN868966	306
02-5101-412-0590	1996 CASE BACKHOE	T0510BB714594	297
02-5002-412	2002 KAWASAKI MULE	JK1AFBC1X3B536024	201
02-5002-411-0086	2003 CHEV DUMP TRUCK	1GBM7J1E33F507056	
<b><u>LANDFILL</u></b>			
03-5001-411-82	1991 FORD PU	1FTEF15H7MLA57731	
03-5001-412-0002	1987 D7H DOZER	79Z0145	677
03-5001-412-0003	1990 CAT 816 COMPACTOR	15Z01109	748
03-5001-412-0005	1985 615 SCRAPER	46Z01175	749
<b><u>MUNICIPAL SERVICE CENTER</u></b>			
	2004 KOMATSU FORK LIFT	580824A / FG25T-14	

# NON-MOBILE EQUIPMENT

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>IDENTIFICATION #</u>	<u>FA#</u>
<b><u>PARKS, RECREATION AND CEMETERY</u></b>			
01-5502-412-0007	2000 STEINER 430 MOWER	430K7662MX460-1414	140
01-5503-412	2000 STEINER 230 MOWER	K3492	141
01-5502-412-0007	2002 STEINER 230 MOWER	5372 T4268	59
01-5502-412-0007	2002 STEINER 230 MOWER	6261T4258	60
01-5502-412	2002 GRAVELY SULKY MOWER	988105	71
01-5502-412	2003 STEINER 230 MOWER	75702590103	1041
01-5502-514	2004 STEINER 230D DIESEL MOWER	RC4459	1049
01-5502-514	2004 STEINER 230D DIESEL MOWER	1J1047	1050
01-5502-414	1988 TRAILER (BLACK FLAT BED)		
01-5502-412	USED RM 674 REEL MOWER		147
01-5502-412	1998 JD FLAIL MOWER		154
01-5502-412	2002 JD FLAIL MOWER	JD0488P	66
01-5502-412	1998 NEW IDEA 522 SICKLE MOWER	52225A	153
01-5502-412	1984 LEAF VAC	MFT-VAC	323
01-5502-412	2002 LOADER W/BUCKET	YL355827	62
01-5502-412	2002 6' BOX BLADE	07079	63
01-5502-412	2002 48" PALLET FORKS	26701	64
01-5502-412	POWER RAKE	1048,45358	67
01-5502-412	6' BRUSH HOG MODEL 307	1107553	160
01-5502-414	2002 LOAD TRAILLANDSCAPE TRLR	4ZESH162X21148679	65
01-5502-412	1997 TOP HAT 16' TRLR W/TLGT	4P7ES1628VT015082	150
01-5502-412	2001 LOAD TRAIL 12'x 6' TRLR	4ZEHH121631155637	1042
01-5502-412	2002 PJ 12'x 5' TRLR W/TLGT (RED)	Y015992	1043
01-5503-412	16' TRAILER W/TAILOUT (RED)		
01-5502-512	2003 TORO WORKMAN 2110 W/GROOMER	240000338	1037
01-5502-514	2004 TORO WORKMAN 2110	240000518	1047
01-5502-514	2004 POLARIS RANGER 6 X 6	4XARF50A840446382	
01-5502-514	2004 BILLY GOAT LEAF VAC	060904193	
<b><u>STREET</u></b>			
01-5505-512	2004 INGERSOL COMPACTOR ROLLER	175745	1030
01-5505-	2000 LEEBOY ASPHALT PAVER	3169B	179
01-5505-412	2004 INTERSTATE 14PBS FLATBED	1JKPBS1404M004881	1044
<b><u>UTILITY FUND</u></b>			
02-5101-412-0085	1995 SPT HVSM TRAILER	1SGAE152XSB377326	313
02-5002-412-0089	1999 INGERSOL AIR COMPRESSOR	296731UAJ222	310
02-5002-412-86	1999 TRAILER TRA/REMORQUE4ZECF	1826X1127357	311
02-5101-414-88	DIXON LAWNMOWER 5424	DMS42-5062	309
02-5002-412-	SEWER RODDING TRAILER (WHITE)	961-692	314
02-5002-412	FLAT BED TRAILER 16' (WHITE)	956-855	315
02-5002-412	DUMP TRAILER 6x8 (BLACK)	957-521	316
02-5002-412	EQUIPMENT TRLR 16' FLTBD (RED)		317
02-5002-412	TRAILER 6X8 (WHITE)		318
02-5002-412	6" PUMP ON WHEELS (BLUE)		319
02-5001-514	2004 TURF TIGER RIDING MOWER	9360336	1045



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## NEW PROGRAMS AND PROJECTS

Division staff prepare budget requests based upon Council priorities, citizen requests, the strategic plan, service demands and on-going projects. Base budgets are prepared and carefully reviewed against priorities. New programs, projects, personnel and equipment needed to carryout each department's programs are requested and considered separately. The following is a cumulative list of those requests.

<b>FUND</b>	<b>DEPT</b>	<b>DESCRIPTION</b>	<b>INCLUDED 2005-06</b>	<b>NOT INCLUDED</b>	<b>REQUEST AMOUNT</b>
<b>ADMINISTRATION</b>					
5105	BUILDINGS	CUSTODIAN		28,000	28,000
5201	FINANCE	P/T INFORMATION TECHNOLOGY TECH	13,485		13,485
5401	HUMAN RESOUR	VACATION-4 WKS AFTER 15 YEARS		0	0
5401	HUMAN RESOUR	UPGRADE CITY EMPLOYEE ID SYSTEM		5,150	5,150
5401	HUMAN RESOUR	HR CLERK		33,000	33,000
5401	HUMAN RESOUR	RETIREE HEALTH INSURANCE CONTRIBUTION		2,000	2,000
5401	HUMAN RESOUR	INCREASE RETIREMENT CONTRIBUTION (1%)		100,000	100,000
5401	HUMAN RESOUR	VEHICLE OPERATOR STANDARDS PROGRAM		5,500	5,500
<b>TOTAL ADMINISTRATION</b>			<b>13,485</b>	<b>173,650</b>	<b>187,135</b>
<b>COMMUNITY SERVICES</b>					
5502	PARK	ADDITIONAL MAINTENANCE PERSONS		25,674	25,674
5504	LIBRARY	LIBRARY BUILDING PLANNING	25,000		25,000
5505	STREETS	ADDITIONAL STREET MAINTENANCE	10,000		10,000
5505	STREET	RECONSTRUCTING RIVER N TO SPRING MEADOW		250,000	250,000
5505	STREET	NEW SIDEWALKS- FREY FROM GARFIELD TO WOLFE		135,000	135,000
5506	SR CITIZENS	TRANSIT SYSTEM ASSISTANCE		?	?
5506	SR CITIZENS	UPGRADE FOR P/T POSITION		2,000	2,000
<b>TOTAL COMMUNITY SERVICE</b>			<b>35,000</b>	<b>412,674</b>	<b>447,674</b>
<b>FIRE AND EMS</b>					
5601	FIRE ADMIN	NEW FIRE TRAINING OFFICER	52,519		52,519
5602	FIRE INVESTIG	NEW INSPECTOR/INVESTIGATOR POSITION		31,092	31,092
5603	FIRE	FIRE SERGEANTS POSITIONS (3)	9,113		9,113
5603	FIRE	ADDITIONAL FIRE FIGHTER/PARAMEDICS (6)		217,656	217,656
5602	FIRE	UPGRADE ONE POSITION TO FIRE CAPTAIN	6,205		6,205
5603	FIRE	REVERSE 911 EMERGENCY NOTIFICATION SYSTEM		25,000	25,000
<b>TOTAL FIRE AND EMS</b>			<b>67,837</b>	<b>273,748</b>	<b>341,585</b>
<b>POLICE</b>					
5702	PATROL	POLICE CORPORAL POSITIONS (4)	15,260		15,260
5704	RECORDS	NEW PROPERTY CLERK		32,300	32,300
5704	RECORDS	PAY UPGRADE FOR RECORDS CLERK		2,600	2,600
5705	CID	UPGRADE CID OFFICERS PAY	17,995		17,995
5705	CID	POLICE CORPORAL POSITION (1)	3,815		3,815
5705	CID	ADDITIONAL CRIMINAL INVESTIGATOR		46,015	46,015
5707	ANIMAL CONTROL	P/T ANIMAL CONTROL OFFICER		9,500	9,500
<b>TOTAL POLICE DEPARTMENT</b>			<b>37,070</b>	<b>90,415</b>	<b>127,485</b>
<b>COMMUNITY DEVELOPMENT</b>					
5801	PLANNING	PLANNER POSITION		51,540	51,540
5801	PLANNING	CODIFICATION OF ZONING ORDINANCE	25,000		25,000
5802	INSPECTION	BUILDING INSPECTOR	48,842		48,842
5803	CODE ENFORCE	ADDITIONAL DEMOLITION FUNDING	10,000		10,000
5803	CODE ENFORCE	CODE ENFORCEMENT OFFICER		46,040	46,040
<b>TOTAL COMMUNITY DEVELOPMENT</b>			<b>83,842</b>	<b>97,580</b>	<b>181,422</b>
<b>TOTAL GENERAL FUND</b>			<b>237,234</b>	<b>1,048,067</b>	<b>1,285,301</b>

<b>FUND</b>	<b>DEPT</b>	<b>DESCRIPTION</b>	<b>INCLUDED 2005-06</b>	<b>NOT INCLUDED</b>	<b>REQUEST AMOUNT</b>
<b>WATER/WASTEWATER</b>					
5001	WTR PRODUC	ADDITIONAL WATER PLANT OPERATOR	41,071		41,071
5101	WW COLLECT	EXTEND SERVICE TO FM 205 LOCATION		30,000	30,000
5101	WW COLLECT	EAST INTERCEPTOR SEWER EXTENSIONS		1,800,000	1,800,000
5101	WW COLLECT	6" SEWER LINE-SVC TO 1303 S. LOOP		33,000	33,000
5101	WW COLLECT	SEWER TO COLLEGE FARM ROAD		500,000	500,000
<b>TOTAL WATER/WASTEWATER</b>			<b>41,071</b>	<b>2,363,000</b>	<b>2,404,071</b>

<b>LANDFILL</b>					
5001	LANDFILL	UPGRADE E\HEAVY EQUIP OPR TO CREW LEADER	5,832		5,832
5001	LANDFILL	UPGRADE PAY FOR P/T POSITIONS	1,851		1,851
<b>TOTAL LANDFILL</b>			<b>7,683</b>	<b>0</b>	<b>7,683</b>

<b>TOTAL ALL FUNDS</b>			<b>285,988</b>	<b>3,411,067</b>	<b>3,699,631</b>
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# Debt Service Policy

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## **Debt Service Policy**

The City's goal is to fund capital improvement projects on a "pay-as-you-go" basis whenever possible. For large infrastructure projects or large pieces of equipment, debt financing is sometimes required. The City's debt management objective is to maintain levels of debt service that does not adversely impact tax or utility rates and does not hinder the City's ability to effectively operate the utility systems, street network, or other facilities. Debt financed projects must meet the City's long-term financing criteria as included in the Fiscal and Budgetary Policy.

When the City of Stephenville utilizes long-term debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt.
- Financing the improvement over a period of time not greater than the useful life of the asset.

## **Debt and Tax Rate Limitations**

All taxable property within the City is subject to the assessment, levy and collection by the City of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on the Bonds within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for all City purposes.

### **Calculation of Legal Debt Margin – October 1, 2005**

Taxable Assessed Valuation	\$503,686,504
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$12,592,163
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Tax Rate for FY 2005-06	\$0.4850 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	\$2.015% of assessed valuation

The City operates under a Home Rule Charter that adopts the constitutional provisions. Under rules promulgated by the Office of the Attorney General of Texas, such office will not approve tax bonds of the City unless the City can demonstrate its ability to pay debt service requirements on all outstanding City tax bonds, including the issue to be approved.

# General Debt Service

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## **General Obligation Interest and Sinking Fund**

This fund derives its revenue from property taxes. The amount of the taxes levied is determined by the City Council. The function of this fund is to retire bonded indebtedness and pay the interest on the indebtedness. The debt, which this fund retires, was issued by the City for General Fund capital equipment and infrastructure.

## **Water/Wastewater Bonds**

Detail for Utility-related debt is located in the non-departmental section of the Utility Fund's budget.

## **Current Debt Requirements**

The total Debt Service requirement for the City of Stephenville in fiscal year 2005-06 is \$2,589,022. The total General Obligation debt service requirement for fiscal year 2005-06 is \$522,000 while the Water and Sewer systems bond requirement equals \$2,067,022.

Funds for the G.O. Debt Service expenses will come from ad valorem taxes (\$475,500) a contribution by the Capital Projects Fund (\$44,500) and interest income (\$2,000). The Water and Sewer System Bonds are funded by and paid directly from the Utility Operating Fund.

The following pages detail the future annual principal and interest requirements for the City's outstanding debt obligations as of October 1, 2005. Through 2024, the City has as total of \$20,940,000 in principal to retire and \$5,950,712 in interest payments.

# General Debt Service Fund

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Debt Service accounts for all funds required to finance the payment of interest and principal on all general debt, serial and term, other than the payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. The City has authorized the following issues:

## **General Obligation Bonds**

General Obligation Bonds, Series 1996 – On May 7, 1996, the City Council authorized the issuance of \$2,000,000 in bonds for the purpose of paying, in whole or in part, the City contractual obligations incurred for the acquisition, construction and equipment of certain public improvements for the City consisting of (i) the acquisition of fire department equipment, including a pumper truck, an aerial truck and a booster truck, (ii) the acquisition and renovation of a building located at the corner of Washington and Columbia Streets in the City for use as a new city hall and the acquisition of an adjacent parking lot, (iii) the construction and equipment of a new maintenance service facility, (iv) the renovation of the existing city hall for use as a public safety building, and (v) to pay the associated costs of issuance.

General Obligation Bonds, Series 1998 – On June 2, 1998, the City Council authorized the issuance of \$2,700,000 in bonds for the purpose of providing funds to finance the costs of *improving streets within the City* and extending and improving water and sewer lines related in connection with such street improvements and to pay the associated costs of issuance.

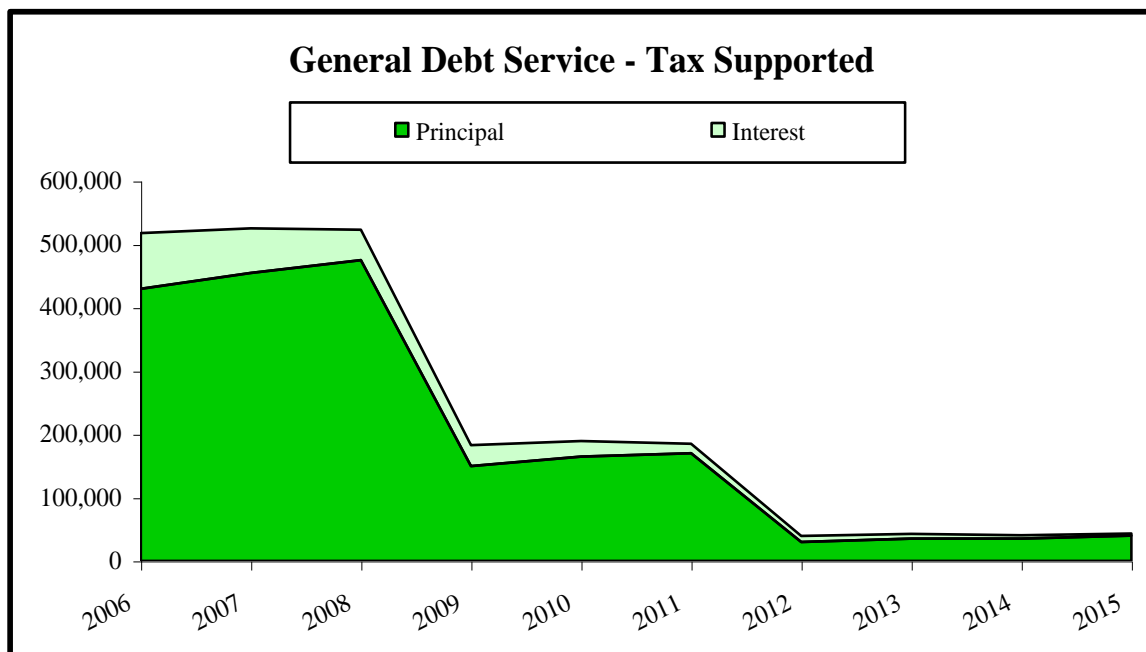
<b>Account Number</b>	<b>Actual 2003-04</b>	<b>Adjusted Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Budget 2005-06</b>
<b>REVENUES</b>				
<b>Ad Valorem Taxes</b>				
Current Taxes	536,015	440,582	440,582	470,500
Penalty & Interest	6,576	5,000	5,000	5,000
<b>Total Ad Valorem Taxes</b>	<u>542,591</u>	<u>445,582</u>	<u>445,582</u>	<u>475,500</u>
<b>Miscellaneous Income</b>				
Interest	1,053	1,000	1,000	2,000
<b>Total Miscellaneous Income</b>	<u>1,053</u>	<u>1,000</u>	<u>1,000</u>	<u>2,000</u>
<b>Intrafund Transfers</b>				
Capital Projects Fund	90,000	90,000	90,000	44,500
<b>Total Intrafund Transfers</b>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>44,500</u>
<b>TOTAL REVENUES</b>	<u><u>633,644</u></u>	<u><u>536,582</u></u>	<u><u>536,582</u></u>	<u><u>522,000</u></u>
<b>EXPENDITURES</b>				
Agent Fees	1,000	1,000	1,000	1,000
92 GO Bonds- Prin	105,000	-	-	-
92 GO Bonds- Interest	3,098	-	-	-
96 GO Bonds- Prin	120,000	130,000	130,000	130,000
96 GO Bonds- Interest	68,543	62,295	62,295	55,600
98 GO Bonds- Prin	275,000	290,000	290,000	300,000
98 GO Bonds- Interest	60,801	48,287	48,287	35,400
<b>Total Debt Service</b>	<u>633,442</u>	<u>531,582</u>	<u>531,582</u>	<u>522,000</u>
<b>TOTAL EXPENDITURES</b>	<u><u>633,442</u></u>	<u><u>531,582</u></u>	<u><u>531,582</u></u>	<u><u>522,000</u></u>

# Summary of Debt Service Charges to Maturity

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## General Obligation Bonds and Certificates of Obligation - TAX SUPPORTED

Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2006	2,025,000	430,000	87,819	517,819
2007	1,595,000	455,000	70,106	525,106
2008	1,140,000	475,000	48,195	523,195
2009	665,000	150,000	32,845	182,845
2010	515,000	165,000	24,183	189,183
2011	350,000	170,000	14,885	184,885
2012	180,000	30,000	9,281	39,281
2013	150,000	35,000	7,453	42,453
2014	115,000	35,000	5,484	40,484
2015	80,000	40,000	3,375	43,375
2016	40,000	40,000	1,125	41,125



**Certificates of Obligation  
Series 1996- \$2,000,000  
Principal Due - February 15**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2006	130,000	55,600	185,600
2007	140,000	48,510	188,510
2008	145,000	40,885	185,885
2009	150,000	32,845	182,845
2010	165,000	24,183	189,183
2011	170,000	14,885	184,885
2012	30,000	9,281	39,281
2013	35,000	7,453	42,453
2014	35,000	5,484	40,484
2015	40,000	3,375	43,375
2016	40,000	1,125	41,125
<b>Total</b>	<u>1,080,000</u>	<u>243,626</u>	<u>1,323,626</u>

**Certificates of Obligation  
Series 1998- \$2,700,000  
Principal Due - February 15**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2006	300,000	32,219	332,219
2007	315,000	21,596	336,596
2008	330,000	7,310	337,310
<b>Total</b>	<u>945,000</u>	<u>61,125</u>	<u>1,006,125</u>

# Utility Debt Service

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Utility Debt Service accounts for all funds required to finance the payment of interest and principal on all debt which is retired primarily from revenues or earnings of the City's Utility Fund. Such debt includes the following issues:

## **Utility System Revenue Bonds**

Utility System Refunding Bonds, Series 1997 – On August 19, 1997, the City Council passed an ordinance authorizing the issuance of \$2,720,000 in bonds for the purpose of providing funds to refund all the outstanding City of Stephenville, Texas Utility System Revenue Refunding Bonds, Series 1988 originally issued to pay for *water system improvements*.

Combination Tax & Revenue Certificates of Obligation, Series 2001 – On June 19, 2001, the City Council passed an ordinance authorizing the issuance of \$5,500,000 in bonds for the purpose of paying all or a portion of the City's contractual obligations incurred with respect to the acquisition, construction and equipment of certain improvements and extensions for the City's water system, to wit: a water storage facility, a booster pump station, water transmission and distribution lines and *water wells* and to pay legal, fiscal and engineering fees in connection with these projects.

Combination Tax & Revenue Certificates of Obligation, Series 2002 – On May 7, 2002, the City Council passed an ordinance authorizing the issuance of \$1,150,000 in bonds for the purpose of paying all or a portion of the City's contractual obligations for the acquisition, construction and equipment of *sewer plant improvements*, and to pay legal, fiscal and engineering fees in connection with this project.

Combination Tax & Revenue Refunding Bonds, Series 2003A – On April 15, 2003, the City Council passed an ordinance authorizing the issuance of \$4,975,000 in bonds for the purpose of providing funds to refund the City of Stephenville's outstanding prior lien utility system revenue bonds originally issued to pay for *sewer plant improvements*.

Combination Tax & Revenue Refunding Bonds, Series 2003B – On April 15, 2003, the City Council passed an ordinance authorizing the issuance of \$1,600,000 in bonds for the purpose of paying all or a portion of the City's contractual obligations incurred with respect to the acquisition, construction and equipment of the water system improvements, including providing *additional water wells and water lines* and paying legal, fiscal and engineering fees in connection with these projects.

Combination Tax & Revenue Certificates of Obligation, Series 2004 – On March 23, 2004, the City Council passed an ordinance authorizing the issuance of \$7,160,000 in bonds for the purpose of paying all or a portion of the City's contractual obligations incurred with respect to the acquisition, construction and equipment of certain public improvements for the City including: (i) additional water wells, pumping facilities and water lines to connect the wells to the City's water distribution system, (ii) water line improvements, pumping facilities and storage to provide a *surface water source* for the City and (iii) paying the costs of legal, fiscal and engineering fees in connection with these projects.

Combination Tax & Revenue Certificates of Obligation, Series 2006 – On March 7, 2006, the City Council passed an ordinance authorizing the issuance of \$2,000,000 in bonds for the purpose of paying all or a portion of the City's contractual obligations for (i) the acquisition and construction of *water and sewer line extensions*, (ii) improvements to the streets in the City associated with such utility line extensions and (iii) payment of legal, fiscal and engineering fees in connection with these projects.

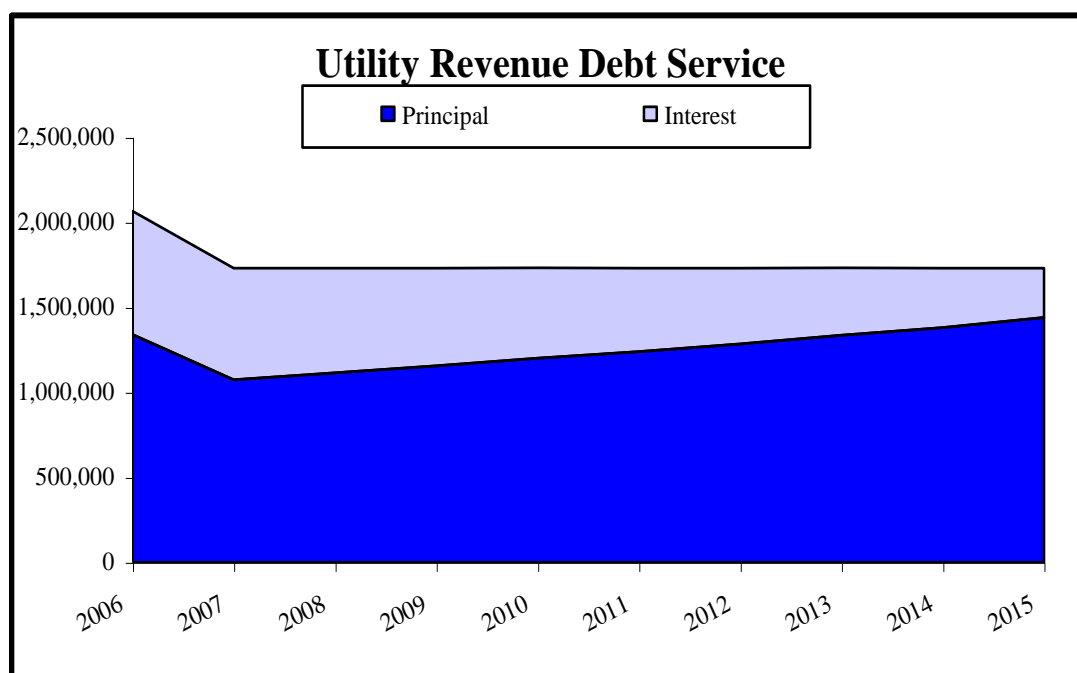


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# Summary of Utility Debt Charges to Maturity

Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2006	18,915,000	1,340,000	727,022	2,067,022
2007	17,575,000	1,075,000	655,083	1,730,083
2008	16,500,000	1,115,000	616,124	1,731,124
2009	15,385,000	1,155,000	575,637	1,730,637
2010	14,230,000	1,200,000	533,618	1,733,618
2011	13,030,000	1,240,000	489,935	1,729,935
2012	11,790,000	1,285,000	445,619	1,730,619
2013	10,505,000	1,335,000	397,594	1,732,594
2014	9,170,000	1,380,000	350,149	1,730,149
2015	7,790,000	1,440,000	291,313	1,731,313
2016	6,350,000	1,500,000	229,902	1,729,902
2017	4,850,000	1,565,000	165,799	1,730,799
2018	3,285,000	1,615,000	112,230	1,727,230
2019	1,670,000	1,670,000	56,947	1,726,947



**Utility System Revenue and Refunding Bonds**  
**Series 1997 - \$2,720,000**  
**Principal Due June 1**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	410,000	21,525	431,525
<b>Total</b>	<u>410,000</u>	<u>21,525</u>	<u>431,525</u>

**Combination Tax & Revenue Certificates of Obligation**  
**Series 2001 - \$5,500,000**  
**Principal Due - June 1**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006		252,450	252,450
2007	290,000	252,450	542,450
2008	305,000	239,139	544,139
2009	320,000	225,140	545,140
2010	335,000	210,452	545,452
2011	355,000	195,075	550,075
2012	375,000	178,780	553,780
2013	390,000	161,568	551,568
2014	995,000	143,667	1,138,667
2015	1,040,000	97,996	1,137,996
2016	1,095,000	50,251	1,145,251
<b>Total</b>	<u>5,500,000</u>	<u>2,006,967</u>	<u>7,506,967</u>

**Combination Tax & Revenue Certificates of Obligation**  
**Series 2002- \$1,150,000**  
**Principal Due - June 1**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	105,000	37,825	142,825
2007	110,000	33,153	143,153
2008	115,000	28,257	143,257
2009	120,000	23,140	143,140
2010	125,000	17,800	142,800
2011	135,000	12,238	147,238
2012	140,000	6,230	146,230
<b>Total</b>	<u>850,000</u>	<u>158,643</u>	<u>1,008,643</u>

**Subordinate Lien Utility System Revenue Bonds**  
**Series 2003A - \$4,975,000**  
**Principal Due - June 1**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	770,000	96,800	866,800
2007	360,000	75,625	435,625
2008	370,000	65,725	435,725
2009	380,000	55,550	435,550
2010	395,000	45,100	440,100
2011	405,000	34,238	439,238
2012	410,000	23,100	433,100
2013	430,000	11,825	441,825
<b>Total</b>	<u><u>3,520,000</u></u>	<u><u>407,963</u></u>	<u><u>3,927,963</u></u>

**Utility System Revenue and Refunding Bonds**  
**Series 2003B - \$1,600,000**  
**Principal Due - June 1**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	55,000	51,625	106,625
2007	125,000	49,700	174,700
2008	125,000	45,325	170,325
2009	130,000	40,950	170,950
2010	130,000	36,400	166,400
2011	125,000	31,850	156,850
2012	35,000	27,475	62,475
2013	175,000	26,250	201,250
2014	40,000	20,125	60,125
2015	40,000	18,725	58,725
2016	35,000	17,325	52,325
2017	225,000	16,100	241,100
2018	235,000	8,225	243,225
<b>Total</b>	<u><u>1,475,000</u></u>	<u><u>390,075</u></u>	<u><u>1,865,075</u></u>

**Utility System Revenue and Improvement Bonds  
Series 2004 - \$7,160,000**

**Principal Due - June 1**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	190,000	244,156	434,156
2008	200,000	237,677	437,677
2009	205,000	230,857	435,857
2010	215,000	223,867	438,867
2011	220,000	216,535	436,535
2012	325,000	209,033	534,033
2013	340,000	197,951	537,951
2014	345,000	186,357	531,357
2015	360,000	174,592	534,592
2016	370,000	162,316	532,316
2017	1,340,000	149,699	1,489,699
2018	1,380,000	104,005	1,484,005
2019	1,670,000	56,947	1,726,947
<b>Total</b>	<u>7,160,000</u>	<u>2,393,992</u>	<u>9,553,992</u>

**Certificates of Obligation  
Series 2006 - \$2,000,000**

**Principal Due - February 15**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	145,000	99,685	244,685
2008	175,000	66,635	241,635
2009	185,000	59,849	244,849
2010	190,000	52,780	242,780
2011	195,000	45,523	240,523
2012	205,000	37,983	242,983
2013	215,000	30,066	245,066
2014	220,000	21,866	241,866
2015	230,000	13,384	243,384
2016	240,000	4,524	244,524
<b>Total</b>	<u>2,000,000</u>	<u>432,293</u>	<u>2,432,293</u>

# Fiscal and Budgetary Policies

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## **I. Statement of Purpose**

The City of Stephenville is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of these Fiscal and Budgetary Policies are to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

Policy scope generally spans areas of accounting and fiscal reporting, internal controls, both operating and capital budgeting, revenue management, investment and asset management, debt management and forecasting. This is done in order to:

- Demonstrate to the citizens of Stephenville, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;
- Provide precedents for future policy-makers and financial managers on common financial goals and strategies;
- Fairly present and fully disclose the financial position of the City on conformity to generally accepted accounting principals (GAAP); and
- Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

These policies will be reviewed and updated annually as part of the budget preparation process.

## **II. Operating Budget Policy Statement**

### **A. Preparation**

Budgeting is an essential element of financial planning, control, and evaluation process of municipal government. The "Operating Budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City. It also includes the debt service funds, all capital improvement programs, and all enterprise funds. The Finance Department prepares the budget, with the cooperation of all departments, and under the direction of the City Administrator who makes necessary changes and transmits the document to the City Council.

1. Proposed Budget – Under the City Charter, the City Administrator is responsible for preparing and recommending an operating budget for City Council consideration. Such budget shall provide a complete plan for the fiscal year within the provisions of the City Charter.
  - a. A budget message which shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes in policy and complete statement regarding the financial conditions of the City.

- b. The budget shall include four basis segments for review and evaluation: (1) personnel costs, (2) line item budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.
  - c. The budget review process shall include the City Council participation in the development of each of the four segments of the proposed budget.
- 2. Adoption of the Budget – The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open for public inspection by anyone interested.

At the Council meeting at which time the budget is submitted, the Council will name the time and place of a budget public hearing and will publish the notice of the public hearing at least ten (10) days before the date of the hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing the increase or decrease in any items of expense. After the public hearing, the Council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least twenty (20) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council. Should the Council take no action on or prior to such day, the budget, as submitted, shall be deemed to have been finally and unanimously adopted by the Council.

**B. Balanced Budget**

The goal of the City is to balance the operating budget with the current revenues, whereby, current revenues would match and fund on-going expenditures/expenses.

**C. Planning**

The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This will allow the City Council adequate time for consideration of appropriate decisions and analysis of financial impacts.

**D. Reporting**

Summary financial reports will be presented to the City Council quarterly. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status. The City Administrator will also present a mid-year report to the City Council following the end of the second fiscal quarter which updates the status of projects and related financial goals set forth in the budget.

**E. Control and Accountability**

Each Department Director, appointed by the City Administrator, will be responsible for the administration of his/her departmental budget. This includes accomplishing the objectives adopted as part of the budget and monitoring each departmental budget for compliance with spending limitations.

## **F. Contingency Appropriations**

The budget may include contingency appropriations within designated operating departmental budgets. These funds are to offset expenditures for unexpected maintenance or other unanticipated or unforeseen expenses that might occur during the year. The Contingency Accounts for 2004/05 is \$50,000 in the General Fund and \$50,000 in the Utility Fund.

## **III. Asset Management**

### **A. Cash Management and Investments**

The City Council has formally approved a separate Investment Policy for the City of Stephenville that meets the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. This policy is reviewed annually by the City Council, and it applies to all financial assets held by the City.

1. Statement of Cash Management Philosophy – The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City’s depository, the payment of obligations, and the prudent investment of idle funds in accordance with this policy.
2. Objectives - The City’s investment program will be conducted as to accomplish the following listed in priority order:
  - a. Safety of the principal invested
  - b. Liquidity and availability of cash to pay obligations when due
  - c. Receive the highest possible rate of return (yield) consistent with the City’s investment policy.
3. Safekeeping and Custody - Investments may only be purchased through brokers/dealers who meet the criteria detailed in the investment policy, which also addresses internal controls related to investments.
4. Standard of Care and Reporting – Investments will be made with judgment and care, always considering the safety of principal to be invested and the probable income to be derived. The Director of Finance is responsible for overall management of the City’s investment program and ensures all investments are made in compliance with the investment policy. An investment report, providing both summary and detailed information, will be presented to the City Council quarterly.
5. Authorized Investments – The City can currently invest in the following:
  - a. U.S Treasury and Agency securities;
  - b. Obligations of this state or other states, agencies, counties, cities, rated as to investment quality by a nationally recognized investment rating firm of not less than A;
  - c. Certificates of Deposit;
  - d. Fully collateralized Repurchase Agreements;
  - e. No-load Money Market Mutual Funds;
  - f. Investment Pools that meet the requirements of PFIA.

## **B. Fixed Assets**

These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

1. Capitalization Criteria – For purposes of budgeting and accounting classification, the following criteria must be capitalized:
  - The asset is owned by the City.
  - The expected useful life of the asset must be longer than one year, or extend the life of an identifiable existing asset by more than one year.
  - The original cost of the asset must be at least \$1,000.
  - The asset must be tangible.
  - On-going repairs and general maintenance are not capitalized.
2. New Purchases – All costs associated with bringing the asset into working order will be capitalized as part of the asset costs. This will include start up costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase.
3. Improvements and Replacement – Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of assets' components will normally be expensed unless they are of a significant nature and meet all the capitalization criteria.
4. Contributed Capital – Infrastructure assets received from developers or as a result of annexation will be recorded as equity contributions when they are received.
5. Distributions Systems – All costs associated with public domain assets, such as streets and utility distribution lines will be capitalized in accordance with the capitalization policy. Costs should include engineering, construction and other related costs including right-of-way acquisition.
6. Reporting and Inventory – The Finance Department will maintain the permanent records of the City's fixed assets, including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. Periodically, random sampling at the department level will be performed to inventory fixed assets assigned to that department. Responsibility for safeguarding the City's fixed assets lies with the department Director whose department has been assigned the asset.

## **IV. Debt Management**

The City of Stephenville recognizes the primary purpose of capital facilities is to provide services to the citizens. Using debt financing to meet the capital needs of the community must be evaluated according to efficiency and equity. Efficiency must be evaluated to determine the highest rate of return for a given investment of resources. Equity is resolved by determining who should pay for the cost of capital improvements. In meeting demand for additional services, the City will strive to balance the needs between debt financing and "pay-as-you-go" methods. The City realizes that failure to meet the demands of growth may inhibit its continued economic vitality, but also realizes that too much debt may have detrimental effects on the City's long-range financial condition.



The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various purposes as a city.

**A. Usage of Debt** – Debt financing will be considered for non-continuous capital improvements which citizens will be benefited. Alternatives for financing will be explored prior to debt issuance and include, but not limited to:

- Grants
- Use of Reserve Funds
- Use of Current Revenues
- Contributions from developers and others
- Leases
- Impact Fees

When the City utilizes long-term financing, it will ensure that the debt is soundly financed by conservatively projecting revenue sources that will be used to pay the debt. It will not finance the improvement over a period of time greater than the useful life of the improvement and it will determine that the cost benefit of the improvement, including interest costs, is positive to the community.

**B. Types of Debt** –

1. General Obligation Bonds – General obligation bonds must be authorized by a vote of the citizens of Stephenville. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City's ad valorem taxing authority back general obligation bonds. Conditions for issuance of general obligation debt include:
  - When the project will have a significant impact on the tax rate;
  - When the project may be controversial even though it is routine in nature; or
  - When the project falls outside normal bounds of projects the City has typically done.
2. Revenue Bonds – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for a continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the debt service requirements of the necessary improvement to provide service expansion. The average life of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue.
3. Certificates of Obligation (CO's) – Certificates of obligation or contract obligations may be used to fund capital requirements that are not otherwise covered either by general obligation or revenue bonds. Debt service for CO's may be either from general revenues (tax-supported) by a specific revenue stream(s) or a combination of both. Typically, the City may issue CO's when the following conditions are met:
  - When the proposed debt will have a minimal impact on future effective property tax rates;
  - When the projects to be funded are within the normal bounds of city capital projects, such as roads, parks, various infrastructure and City facilities; and

- When the average life of the obligation does not exceed the useful life of the asset(s) to be funded by the issue.

Certificates of obligation will be the least preferred method of financing and will be used with prudent care and judgment by the City Council. Every effort will be made to ensure public participation in decisions relating to debt financing.

- C. Method of Sale** – The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issue warrants a negotiated bid. In such situations, the City will publicly present the reasons for the negotiated sale. The City will rely on the recommendation of the financial advisor in selection of the underwriter or direct purchaser.
- D. Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the preliminary Official Statements. The City will take the responsibility for the accuracy of all financial information released.
- E. Federal Requirements** – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- F. Debt Restructuring** – The City will issue bonds not to exceed the useful life of the asset being financed. The structure should approximate level debt service unless operational matters dictate otherwise. Market factors, such as the effects of tax-exempt designations, the cost of early redemption options and the like, will be given consideration during the structuring of long-term debt instruments.
- G. Debt Coverage Ratio** – Refers to the number of times the current combined debt service requirements or payments would be covered by the current operating revenues, net of on-going operating expenses of the City's combined utilities (Water and Wastewater). The current bond ordinance for outstanding utility debt requires a combined minimum 1.25 times coverage ratio.
- H. Bond Reimbursement Resolutions** – The City may utilize bond reimbursements a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserves "cash" to delay bond issues until such time when issuance is favorable and beneficial to the City.

The City Council may authorize a bond reimbursement resolution for General Capital projects that have a direct impact on the City's ad valorem tax rate when the bonds will be issued within the term of the existing City Council.

The City Council may also authorize revenue bond reimbursements for approved utility and other self-supporting capital projects.

## **V. Other Funding Alternatives**

When at all possible, the City will research alternative funding opportunities prior to issuing debt or increasing user-related fees.

- A. **Grants** – All potential grants will be examined for any matching requirements and the source of those requirements identified. A grant funding worksheet, reviewed by Finance, that clearly identifies funding sources, outcomes and other relevant information will be presented and approved by the City Council prior to any grant application being submitted. It must be clearly understood that any resulting operation requirements of the grant could be discontinued once the term and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.
- B. **Use of Reserve Funds** - The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the needs for debt proceeds, or postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt.
- C. **Developer Contributions** – The City will require developers who negatively impact the City’s utility capital plans to offset those impacts.
- D. **Leases** – The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such arrangement is advantageous to the City.
- E. **Impact Fees** – The City will impose impact fees as allowable under state law for both water and wastewater services. These fees will be calculated in accordance with statute and reviewed at least every three years. All fees collected will fund projects identified within the Fee study and as required by state laws.

## V. **Financial Conditions and Reserves**

The City of Stephenville will maintain budgeted minimum reserves in the ending working capital/fund balances to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, allow stability of City operations should revenues fall short of budgeted projections and provide available resources to implement budgeted expenditures without regard to actual timing of cash flows into the City.

- A. **Operational Coverage** – The City’s goal is to maintain operations coverage of 1.00, such that operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.
- B. **Operating Reserves** – City wide the City will maintain reserves at a minimum of ninety (90) days (25%) of net budgeted operating expenditures. Net budgeted operating expenditures are defined as total budgeted expenditures less interfund transfers and charges, general debt service (tax-supported), direct cost for purchased power and payments from third party grant monies.
  - 1. **General Fund** – The unobligated fund balance in the General Fund should equal at least ninety (90) days or 25% of annual budgeted General Fund expenditures.
  - 2. **Utility Fund** –Working capital reserves in the Utility Fund should be 25% or ninety (90) days.

For all other funds, the fund balance is an indication of the balance of each particular fund at a specific time. The ultimate goal of each such fund is to have expended the fund balance at the conclusion of the activity for which the fund was established.

Reserve requirements will be calculated as part of the annual budget process and any additional required funds to be added to the reserve balances will be appropriated within the budget. Funds in excess of the minimum reserves may be expended for City purposes at the will of the City Council once it has been determined that the use of the excess will not endanger reserve requirements in future years.

- C. Liabilities and Receivables** – Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts receivable procedures will target collection for a maximum of 30 days of service. Receivables aging past 120 days will be sent to a collection agency.
- D. Capital Projects Funds** – Every effort will be made for all monies within the Capital Projects Funds to be expended within thirty-six (36) months of receipt. The fund balance will be invested and income generated will offset increases in construction costs or other costs associated with the projects. Capital project funds are intended to be expended totally, with any unexpected excess to be transferred to the Debt Service Fund to service project-related debt service.
- E. General Debt Service Funds** - Revenues within this fund are stable, based on property tax revenues. Balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. The fund balance should not fall below one month or 1/12<sup>th</sup> annual debt service requirements, in accordance with IRS guidelines.
- E. Investment of Reserve Funds** - The reserve funds will be invested in accordance with the City's investment policy.

## **VI. Internal Controls**

- A. Written Procedures** – Wherever possible, written procedures will be established and maintained by the Director of Finance for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. Department Directors Responsibility** - Each department director is responsible for ensuring that good internal controls are followed throughout the department, that all Finance Department directives are implemented and that all independent auditor internal control recommendations are addressed.

# Basis of Accounting/Budgeting

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The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the City's various funds are grouped into the following categories of fund types:

**Governmental Fund Types** – Include the General Fund, Debt Service Fund, Special Revenue Funds, and Capital Projects Fund. The City accounts and budgets for all general government funds using the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available revenues collected within the current period or soon thereafter are used to pay liabilities of the current period. Expenditures represent a decrease of financial resources, and other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee benefits which are not accrued; (2) principal and interest on general long-term debt which is recognized when due; and (3) prepaid expenses, which are not recorded.

**Proprietary Fund Types** – Include the Utility Fund, and are accounted and budgeted for on a cost-of-services or "capital maintenance" measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund.

## **Governmental Fund Types**

Governmental Fund Types are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable resources and the related liabilities (except those accounted for in the Proprietary and Fiduciary types) are accounted for through the Governmental Fund Types.

**General Fund:** The General Fund is the general operating fund of the City and accounts for the ordinary operations of the City that are financed from taxes and other general revenues. It is used to account for all financial resources except those required to be accounted for in another fund. Major functions financed by the General Fund include: Administration, Administrative Services, Fire and Police, Community Development and Community Services.

**Special Revenue Fund:** The Special Revenue Funds account for the accumulation and distribution of resources. The Hotel/Motel Tax Fund accounts for the tax revenues received from local hotels and bed and breakfasts and for expenditures made within guidelines of the Texas Hotel Occupancy Tax Act. The Child Safety Fund accounts for the court costs used to enhance child safety, health, nutrition; including child abuse prevention and intervention and substance abuse prevention. The LEOSE Fund accounts for restricted law enforcement officer education and training activity.

**Debt Service Fund:** The Debt Service Fund is used to account for accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs other than debt serviced by Proprietary Fund Types. The revenue source is principally ad valorem taxes levied by the City.

**Capital Projects Fund:** Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment.

### **Proprietary Fund Types**

Enterprise Funds are used to account for operations that are either financed and operated in a manner similar to private business enterprises, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management, control, accountability, or other purposes.

**Utility Fund:** This fund accounts for water and sewer services for the residents of the City. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, financing and related debt service, and billing and collection.

**Sanitary Landfill Fund:** This fund accounts for solid waste collection and disposal services provided to the residents of the City.

**Airport Fund:** This fund accounts for municipal airport services and to support air transportation and charter services.

**Storm Water Drainage Fund:** This fund accounts for the maintaining of existing storm water drainage ways and the construction of new drainage ways.

## APPROVED CITY EMPLOYEE POSITIONS

	<u>FY2003-04</u>		<u>FY2004-05</u>		<u>FY2005-06</u>		<u>Total</u>
	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FTE's</u>
<b>GENERAL FUND</b>							
City Administrator	1.0		1.0		1.0		1.0
City Secretary	1.0		1.0		1.0		1.0
Municipal Building	1.0		1.0		1.0		1.0
Municipal Service Center	1.0		1.0		1.0		1.0
Accounting/Finance	3.0		3.0		3.0	1.0	3.5
Purchasing	1.0		1.0		1.0		1.0
Human Resources	1.0		1.0		1.0		1.0
Parks & Recreation Admin	5.0		5.0		5.0		5.0
Park Maintenance	5.0		5.0		5.0		5.0
Cemeteries	3.0		3.0		3.0		3.0
Library	3.0	1.0	3.0	1.0	3.0	1.0	3.5
Streets	7.0	1.0	7.0	1.0	7.0	1.0	7.5
Senior Citizens	1.0	1.0	1.0	1.0	1.0	1.0	1.5
Fire Administration	1.0		1.0		1.0		2.0
Fire Prevention/Investigation	1.0		1.0		1.0		1.0
Fire Suppression	12.0		12.0		12.0		12.0
Emergency Medical Services	12.0		12.0		12.0		12.0
Police Administration	1.0		1.0		1.0		1.0
Police Patrol	21.0		21.0		21.0		21.0
Public Safety Communications	7.0		7.0		8.0		8.0
Police Records	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Criminal Investigations	5.0		5.0		5.0		5.0
Police Community Resources	1.0		1.0		1.0		1.0
Animal Control	2.0		2.0		2.0		2.0
Public Safety Clerical	1.0		1.0		1.0		1.0
Planning/Development Admin	2.0		2.0		2.0		2.0
Inspections	1.0		1.0		2.0		2.0
Code Enforcement	1.0		1.0		1.0		1.0
<b>TOTAL GENERAL FUND</b>	<u>103.0</u>	<u>5.0</u>	<u>103.0</u>	<u>5.0</u>	<u>105.0</u>	<u>6.0</u>	<u>109.00</u>
<b>UTILITY FUND</b>							
Utility Administration	1.0		1.0		1.0		1.0
Water Production	2.0		2.0		3.0		3.0
Water Distribution	6.0		6.0		6.0		6.0
Customer Service	2.0		3.0		3.0		3.0
Wastewater Collection	5.0		5.0		5.0		5.0
Wastewater Treatment	0.0		0.0		0.0		0.0
Billing & Collections	2.0		2.0		2.0		2.0
<b>TOTAL UTILITY FUND</b>	<u>18.0</u>	<u>0.0</u>	<u>19.0</u>	<u>0.0</u>	<u>20.0</u>	<u>0.0</u>	<u>20.0</u>
<b>SANITARY LANDFILL FUND</b>							
Landfill	1.0	2.0	1.0	2.0	1.0	2.0	2.0
<b>TOTAL LANDFILL FUND</b>	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>
<b>TOTAL EMPLOYEES</b>	<u>122.0</u>	<u>7.0</u>	<u>123.0</u>	<u>7.0</u>	<u>126.0</u>	<u>8.0</u>	<u>131.0</u>

# **PUBLIC SAFETY PAY PLAN**

<b>POLICE DEPARTMENT</b>					
			2005-2006		
POSITION			Starting	A	B
Admin Svcs Assistant	Non-Exempt 8-5	Annual		\$24,780	\$26,019
		Monthly		\$2,065	\$2,168
		Hourly		\$11.91	\$12.51
Animal Control Officer	Non-Exempt 12/10 Shift	Annual		\$25,764	\$27,052
		Monthly		\$2,147	\$2,254
		Hourly		\$12.39	\$13.01
Public Safety Secretary	Non-Exempt 8-5	Annual		\$26,568	\$27,896
		Monthly		\$2,214	\$2,325
		Hourly		\$12.77	\$13.41
Dispatcher	Non-Exempt 12 Hour Shift	Annual		\$27,984	\$28,764
		Monthly		\$2,332	\$2,397
		Hourly		\$13.45	\$13.83
Police Officer	Non-Exempt 80/14 Day Cycle 12 Hour Shift	Annual	\$32,784	\$34,512	\$36,238
		Monthly	\$2,732	\$2,876	\$3,020
		Hourly	\$15.76	\$16.59	\$17.42
Patrol Sergeant Detective	Non-Exempt 8-5	Annual		\$38,772	\$40,711
		Monthly		\$3,231	\$3,393
		Hourly		\$18.64	\$19.57
Police Lieutenant	Non-Exempt 80/14 Day Cycle 12 Hour Shift	Annual		\$43,560	\$45,738
		Monthly		\$3,630	\$3,812
		Hourly		\$20.94	\$21.99
Police Captain	Non-Exempt 8-5	Annual		\$48,948	\$49,800
		Monthly		\$4,079	\$4,150
		Hourly		\$23.53	\$23.94
Police Chief	Exempt	Annual			\$60,900
		Monthly			\$5,075
		Hourly			\$29.28

<b>FIRE DEPARTMENT</b>					
			2005-2006		
POSITION			Starting	A	B
Firefighter/EMT	Non-Exempt Shift 24/48 27 day w/OT	Annual	\$32,784	\$34,512	\$36,238
		Monthly	\$2,732	\$2,876	\$3,020
		Hourly	\$11.89	\$12.51	\$13.14
Fire Sergeant	Non-Exempt Shift 24/48 27 day w/OT	Annual		\$38,772	\$40,711
		Monthly		\$3,231	\$3,393
		Hourly		\$14.06	\$14.76
Fire Lieutenant	Non-Exempt Shift 24/48 27 day w/OT	Annual		\$43,560	\$45,738
		Monthly		\$3,630	\$3,812
		Hourly		\$15.80	\$16.59
Fire Training Officer	Non-Exempt 8-5	Annual		\$43,560	\$45,738
		Monthly		\$3,630	\$3,812
		Hourly		\$20.94	\$21.99
Fire Captain	Non-Exempt Shift 24/48 27 day w/OT	Annual		\$48,948	\$49,800
		Monthly		\$4,079	\$4,150
		Hourly		\$17.75	\$18.06
Fire Marshal	Non-Exempt 8-5	Annual		\$49,920	\$52,416
		Monthly		\$4,160	\$4,368
		Hourly		\$24.00	\$25.20
Assistant Chief	Exempt	Annual			\$55,032
		Monthly			\$4,586
		Hourly			\$26.46
Fire Chief	Exempt	Annual			\$65,000
		Monthly			\$5,417
		Hourly			\$31.25



# GENERAL PAY PLAN

COMMUNITY SERVICES DEPARTMENT				
			2005-2006	
POSITION			A	B
Clerk I	Non-Exempt 8-5	Annual	\$17,916	\$18,812
		Monthly	\$1,493	\$1,568
		Hourly	\$8.61	\$9.04
Clerk II	Non-Exempt 8-5	Annual	\$20,592	\$21,622
		Monthly	\$1,716	\$1,802
		Hourly	\$9.90	\$10.40
Clerk III	Non-Exempt 8-5	Annual	\$23,664	\$24,847
		Monthly	\$1,972	\$2,071
		Hourly	\$11.38	\$11.95
Laborer II	Non-Exempt 8-5 12 Hour Shift	Annual	\$24,780	\$26,019
		Monthly	\$2,065	\$2,168
		Hourly	\$11.91	\$12.51
Light Equip Operator	Non-Exempt 8-5	Annual	\$25,968	\$27,266
		Monthly	\$2,164	\$2,272
		Hourly	\$12.48	\$13.11
Recreation Coordinator Sr Citizens Coordinator	Non-Exempt 8-5	Annual	\$27,192	\$28,552
		Monthly	\$2,266	\$2,379
		Hourly	\$13.07	\$13.73
Recreation Supervisor	Non-Exempt 8-5	Annual	\$28,488	\$29,912
		Monthly	\$2,374	\$2,493
		Hourly	\$13.70	\$14.38
Crew Leader Property Supervisor	Non-Exempt 8-5	Annual	\$32,748	\$34,385
		Monthly	\$2,729	\$2,865
		Hourly	\$15.74	\$16.53
Librarian	Exempt	Annual	\$39,420	\$41,391
		Monthly	\$3,285	\$3,449
		Hourly	\$18.95	\$19.90
Parks Superintendent Recreation Superintendent	Exempt	Annual	\$41,292	\$43,357
		Monthly	\$3,441	\$3,613
		Hourly	\$19.85	\$20.84
Director	Exempt	Annual		\$63,000
		Monthly		\$5,250
		Hourly		\$30.29

STREET DEPARTMENT				
			2005-2006	
POSITION			A	B
Laborer II	Non-Exempt 8-5	Annual	\$24,780	\$26,019
		Monthly	\$2,065	\$2,168
		Hourly	\$11.91	\$12.51
Light Equip Operator	Non-Exempt 8-5	Annual	\$25,968	\$27,266
		Monthly	\$2,164	\$2,272
		Hourly	\$12.48	\$13.11
Heavy Equip Operator	Non-Exempt 8-5	Annual	\$29,844	\$31,336
		Monthly	\$2,487	\$2,611
		Hourly	\$14.35	\$15.07
Crew Leader	Non-Exempt 8-5	Annual	\$32,748	\$34,385
		Monthly	\$2,729	\$2,865
		Hourly	\$15.74	\$16.53
Street Superintendent	Exempt	Annual	\$41,292	\$43,357
		Monthly	\$3,441	\$3,613
		Hourly	\$19.85	\$20.84

# GENERAL PAY PLAN

PUBLIC WORKS DEPARTMENT				
			2005-2006	
POSITION			A	B
Laborer I	Non-Exempt 8-5	Annual	\$17,916	\$18,812
		Monthly	\$1,493	\$1,568
		Hourly	\$8.61	\$9.04
Laborer II Meter Reader	Non-Exempt 8-5	Annual	\$24,780	\$26,019
		Monthly	\$2,065	\$2,168
		Hourly	\$11.91	\$12.51
Light Equip Operator	Non-Exempt 8-5	Annual	\$25,968	\$27,266
		Monthly	\$2,164	\$2,272
		Hourly	\$12.48	\$13.11
Heavy Equip Operator Water Plant Operator	Non-Exempt 8-5	Annual	\$29,844	\$31,336
		Monthly	\$2,487	\$2,611
		Hourly	\$14.35	\$15.07
Crew Leader	Non-Exempt 8-5	Annual	\$32,748	\$34,385
		Monthly	\$2,729	\$2,865
		Hourly	\$15.74	\$16.53
Water Plant Supervisor Customer Svc Supervisor	Non-Exempt 8-5	Annual	\$34,296	\$36,011
		Monthly	\$2,858	\$3,001
		Hourly	\$16.49	\$17.31
Wtr/WWtr Superintendent	Exempt	Annual		\$45,408
		Monthly		\$3,784
		Hourly		\$21.83
Director	Exempt	Annual		\$60,000
		Monthly		\$5,000
		Hourly		\$28.85

FINANCE DEPARTMENT				
			2005-2006	
POSITION			A	B
Clerk I	Non-Exempt 8-5	Annual	\$17,916	\$18,812
		Monthly	\$1,493	\$1,568
		Hourly	\$8.61	\$9.04
Clerk II	Non-Exempt 8-5	Annual	\$20,592	\$21,622
		Monthly	\$1,716	\$1,802
		Hourly	\$9.90	\$10.40
Clerk III	Non-Exempt 8-5	Annual	\$23,664	\$24,847
		Monthly	\$1,972	\$2,071
		Hourly	\$11.38	\$11.95
Accountant	Non-Exempt 8-5	Annual	\$28,488	\$29,912
		Monthly	\$2,374	\$2,493
		Hourly	\$13.70	\$14.38
Human Resources Mgr	Exempt	Annual	\$35,928	\$37,724
Purchasing Manager	Exempt	Monthly	\$2,994	\$3,144
Senior Accountant	Exempt	Hourly	\$17.27	\$18.14
Director	Exempt	Annual		\$62,000
		Monthly		\$5,167
		Hourly		\$29.81

COMMUNITY DEVELOPMENT DEPARTMENT				
			2005-2006	
POSITION			A	B
Code Enforcement Officer	Non-Exempt 8-5	Annual	\$27,192	\$28,552
		Monthly	\$2,266	\$2,379
		Hourly	\$13.07	\$13.73
Building Inspector	Non-Exempt 8-5	Annual	\$35,928	\$37,724
		Monthly	\$2,994	\$3,144
		Hourly	\$17.27	\$18.14
Planner/GIS Tech	Non-Exempt 8-5	Annual	\$39,420	\$41,391
		Monthly	\$3,285	\$3,449
		Hourly	\$18.95	\$19.90
Director		Annual		\$57,000
		Monthly		\$4,750
		Hourly		\$27.40

# **DISCLOSURE OF EMPLOYEE BENEFITS**

**PAID VACATION:** 2 Weeks per fiscal year; 3 Weeks per year after 10 years of service.

**SICK LEAVE:** 10 Days per fiscal year accumulative to 120 working days.

**PAID HOLIDAYS:** 11 Holidays per year

**WORKER'S COMPENSATION INSURANCE:** All employees are covered as of employment date.

**FICA CONTRIBUTIONS:** Social Security and Medicare tax contributions are maintained on all employees.

**GROUP HOSPITALIZATION :** Coverage available as of the first day of the month following hire date with the City. City currently pays for employee coverage; dependent coverage available through payroll deductions by means of straight purchase or through the Section 125 Plan.

**DENTAL INSURANCE:** Coverage available as of the first day of the month following hire date with the City. City currently pays for employee coverage; dependent coverage available through payroll deductions by means of straight purchase or through the Section 125 Plan.

**T.M.R.S. RETIREMENT:** 6 % payroll deduction with two times matching amount made by City. 20 year retirement with completion of 20 years of creditable service with the Texas Municipal Retirement System.

**DEATH BENEFIT:** The City provides a death benefit through TMRS in the amount of one times the annual salary.

**LONGEVITY PAY:** \$4.00 per month for each year of service years 1 through 10. \$6.00 per month for each year after 10 years of service.

**TUITION REIMBURSEMENT:** \$400.00 per semester for accredited courses completed with a "C" or better. Employees are eligible after completion of one year of service and courses must apply to position.

**DEFERRED COMPENSATION/CAFETERIA PLAN:** Employees are eligible to participate in a Section 457 Deferred Compensation plan and a Section 125 Cafeteria Plan.

**CREDIT UNION:** Employees are eligible to enroll with the Members Trust Credit Union.

**PAY PLAN:** Administered by City Council.

**SERVICE AWARDS:** Given annually for 5, 10, 15, 20, 25 ... years of service with the City.

**UNIFORMS:** Furnished to Fire, Ambulance, Cemetery, Parks & Recreation, Police, Street, Landfill, Water, and Wastewater Departments (See Department Director).

**BONDS:** Professional and general liability is maintained on all employees.

**CERTIFICATION PAY:** Paid to employees within the Fire, Police and Water/Wastewater Department. The City pays \$30.00 for each certification over the minimum required for a position. A maximum of three certifications will be paid.



## HOLIDAY SCHEDULE

<u>Holiday</u>	<u>2005</u>	<u>2006</u>
1. Thanksgiving	November 24 <sup>th</sup> (Thursday)	
2. Day after Thanksgiving	November 25 <sup>th</sup> (Friday)	
3. Christmas Holiday	December 23 <sup>rd</sup> (Friday)	
4. Christmas Holiday	December 26 <sup>th</sup> (Monday)	
5. New Year's Day		January 2 <sup>nd</sup> (Monday)
6. Presidents' Day		February 20 <sup>th</sup> (Monday)
7. Good Friday		April 14 <sup>th</sup> (Friday)
8. Memorial Day		May 29 <sup>th</sup> (Monday)
9. Independence Day		July 4 <sup>th</sup> (Tuesday)
10. Labor Day		September 4 <sup>th</sup> (Monday)
11. Floating Holiday		

\*Taken at employee's discretion, with approval of his/her supervisor.\*

**CITY OF STEPHENVILLE**  
**Supplemental Pay**  
**FOR FISCAL YEAR 2005-2006**

	#	
Certificate Pay	Employees	Monthly Pay
<b>Public Works:</b>		
Water/Wastewater A		90
Water/Wastewater B	7	60
Water/Wastewater C	4	30
Chemical Applicator	1	30

<b>Public Safety:</b>		
Cross Trained(Police/Paramedic)		250
Masters	12	90
Advanced	21	60
Intermediate	13	30
Basic Instructor	5	30
Field Training Officer	1	30

	#	Current Monthly Pay*
Longevity Pay*	Employees	
Year 1	11	4
Year 2 to 5	34	4
Year 6 to 10	32	4
Year 11 to 15	12	6
Year 16 to 25	20	6
Year 26 to Retirement	11	0

**Health Insurance**  
**FOR FISCAL YEAR 2005-2006**

	#	Current Monthly Cost Standard Plan
Coverage	Employees	
Employees	124	\$343.96
Spouse	3	\$502.65
Children	13	\$262.43
Family	2	\$765.07

**Dental Insurance**  
**FOR FISCAL YEAR 2005-2006**

	#	Current Monthly Cost
Coverage	Employees	
Employees	124	\$21.30
Spouse	19	\$8.85
Children	15	\$4.32
Family	24	\$22.58

## **CITY PERSONNEL WHO TAKE HOME CITY VEHICLES**

### **POLICE DEPARTMENT:**

1. Police Chief\*
2. C.I.D. Investigator on call, who resides within city limits.

### **PARKS & RECREATION DEPARTMENT:**

1. Park Superintendent

### **CEMETERY DEPARTMENT:**

1. Cemetery Superintendent

### **STREET DEPARTMENT:**

1. Street Superintendent
2. On call employee, who resides within city limits.

### **FIRE DEPARTMENT:**

1. Fire Marshal

### **UTILITIES DEPARTMENT:**

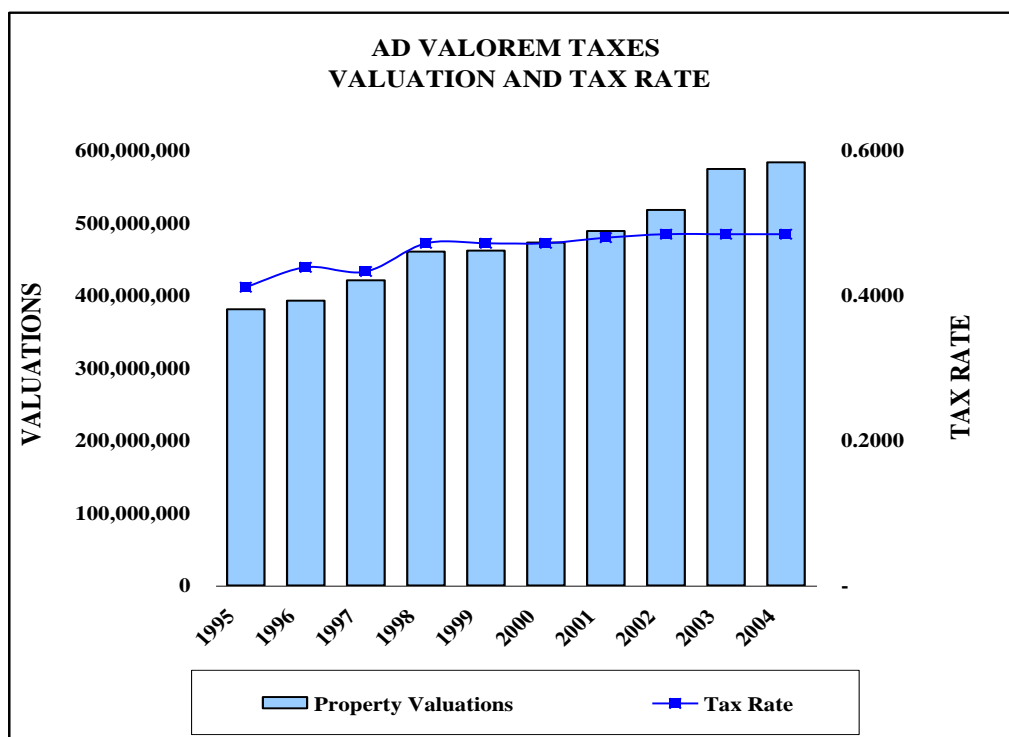
1. Director of Utilities\*
2. On call employees (2), who resides within city limits.

\* Provide private car with \$300/month car allowance.

# PROPERTY VALUES AND TAX RATE

FISCAL YEAR	CERTIFIED TAXABLE VALUE	TAX RATE	TAX LEVY	CURRENT TAX COLLECTIONS	PERCENTAGE OF TAX COLLECTIONS
<b>GENERAL FUND:</b>					
1995	381,347,027	0.3867	1,474,669	1,439,609	97.6%
1996	393,228,768	0.3643	1,432,532	1,404,804	98.1%
1997	421,280,613	0.3643	1,534,721	1,501,963	97.9%
1998	460,710,975	0.3377	1,555,777	1,524,841	98.0%
1999	462,310,176	0.3359	1,552,900	1,524,298	98.2%
2000	473,373,460	0.3552	1,681,423	1,648,648	98.1%
2001	489,359,708	0.3678	1,799,865	1,758,398	97.7%
2002	518,299,014	0.3812	1,975,800	1,935,202	97.9%
2003	574,931,693	0.3913	2,249,708	2,204,714	98.0%
2004	584,026,645	0.4096	2,391,947	2,344,108*	98.0%
<b>DEBT SERVICE:</b>					
1995	381,347,027	0.0251	95,795	93,428	97.5%
1996	393,228,768	0.0750	295,509	286,816	97.1%
1997	421,280,613	0.0690	290,688	284,480	97.9%
1998	460,710,975	0.1347	620,622	608,222	98.0%
1999	462,310,176	0.1365	631,383	619,431	98.1%
2000	473,373,460	0.1172	554,630	543,980	98.1%
2001	489,359,708	0.1122	548,828	536,412	97.7%
2002	518,299,014	0.1038	537,950	526,953	98.0%
2003	574,931,693	0.0937	542,509	531,659	98.0%
2004	584,026,645	0.0754	440,582	431,770*	98.0%

\* Estimated revenue



**Page reserved for Property Tax Rate Comparison Schedule.**



**Page reserved for Water Rate Comparison Schedule.**

**Page reserved for Sewer Rate Comparison Schedule.**

**CITY OF STEPHENVILLE  
FEE SCHEDULE BY DEPARTMENT  
AS OF OCTOBER 1, 2005**

<b><u>DEPT.</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>FEE</u></b>
<b>0201</b>	<b>FISCAL SERVICES</b>	
	Solicitation Permits (per person):	
	One day, one week, one month	20.00
	Taxicab Permit (per year)	50.00
	Copying Charges (per page)	.25
	Ad Valorem Taxes (per hundred)	.475
	Hotel/Motel Occupancy Tax	.07
	City Sales Tax	.015
	Franchise Fees: (based on Gross Receipts)	
	Cable Television (renew 2014)	4%
	Electricity (deregulated-set by PUC/per kwh)	4%
	Garbage (renew 2008)	7%
	Gas (renew 2020)	4%
	Telephone (deregulated-per access line set by PUC)	57/1.27/1.97
	Garage Sale Permits:	
	Prior to Garage Sale	3.00
	Day of Garage Sale	5.00
	Returned Check Fee	25.00
	Late Charge Past Due Date (gross billing)	10%
	Credit Card Processing	2.6%
<b>0302</b>	<b>MUNICIPAL COURT - As Set by Municipal Court Judge</b>	
<b>0501</b>	<b>LEISURE SERVICES</b>	
	Gymnasium Rental:	
	Profit	250.00
	Non-Profit	125.00
	Pavilion Rental:	
	Large	200.00
	Small	125.00
	Century Park	150.00
	R.V. Hook-Up:	
	Per Night	15.00
	Senior Citizens	10.00
	Birdsong Amphitheater:	
	Non- ticketed/Non-profit events	500.00
	Ticketed/For profit events	1,000.00
	Recreation:	
	Adult League (per team)	350.00
	Youth League (per person)	30.00
	Youth Flag Football (per person)	30.00
	Youth Programs (i.e. dance)	30.00*
	Non-Resident Fee (per person per activity)	5.00

<b><u>DEPT.</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>FEE</u></b>
	Field Rental:	
	Complex Per Field Per Day	150.00
	Private Swimming Pool Minimum	50.00
	Plus (per person over 15 people)	1.00
	Field Lighting (per hour)	10.00
	Swimming Lessons	30.00
	Swimming Pool:	
	Gate fees	1.00
	Season Pass	50.00
* Registration fees for individual sports may vary depending on participation for each class.		

<b>0503</b>	<b>CEMETERY</b>	
	Cemetery Lots:	
	Inside City Residence	375.00
	Outside City Residence	425.00
	Cemetery Urn Garden Lots:	
	Inside City Residence	175.00
	Outside City Residence	200.00
	Cemetery Stacking Interment Plots:	
	Inside City Residence	700.00
	Outside City Residence	800.00

<b>0504</b>	<b>LIBRARY SERVICES</b>	
	Replace Lost Books	cost
	Non-Resident Fee:	
	In-County (per household)	10.00
	Out-of-County (per household)	12.00
	Fines for Late Return (per day)	.10
	Copy Machine (per coy)	.05
	Video Fine for Late Return (per day)	1.00
	Inter-Library Loan (postage)	0
	Microfilm Reader/Printer	.25

<b>0505</b>	<b>STREETS SERVICES</b>	
	Street Cuts:	
	Asphalt Surfaces Over Concrete (per sq ft):	3.75
	Brick Surface Over Concrete (per sq ft):	5.25
	Parade Permits:	
	Type A – Less than 50 units	50.00
	Type B – More than 50 units	100.00
	Type C – Motorcades or parades otherwise not classified in “A” or “B”. Marches will be included in this category.	25.00

<b>_0603</b>	<b>FIRE SERVICES</b>	
	Non-Routine Response Fee:	
	Per Unit (per hour)	50.00
	Supplies	cost

<b><u>DEPT.</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>FEE</u></b>
<b>0604</b>	<b>AMBULANCE SERVICES</b>	
	Service and Supplies - See Attached Exhibit A	
	Special Events Stand-By:	
	Minimum (3 hours)	150.00
	Greater Than Three Hours (per hour)	50.00
	EMS Provider Permit	25.00
<b>0700</b>	<b>POLICE SERVICES</b>	
	Accident Reports	6.00
	Finger printing (per person)	10.00
	Offense Reports (per page)	2.00
	False Alarm Fee (per occurrence after five/year)	50.00
	Police Escort (per non profit event, except funerals)	120.00
	<b>ANIMAL CONTROL</b>	
	Kennel permit: less than 15 animals	40.00
	15-25 animals	55.00
	more than 25 animals	150.00
	Dog License:	
	male	20.00
	neutered male	0
	female	20.00
	spayed female	0
	guard dog	Bond+\$35.00
	dangerous dog	Bond+\$50.00
	Cat License:	
	male	20.00
	neutered male	0
	female	20.00
	spayed female	0
	License Replacement	5.00
	Livestock	\$25/yr+inspect
	Boarding/Riding Stables	\$25/yr+inspect
	Late Fees for Licenses/Permits	5.00/10.00
	Impoundment Fee (fees established and collected by animal shelter)	
<b>0801</b>	<b>PLANNING SERVICES</b>	
	Zoning Ordinance	25.00
	Subdivision:	
	Ordinance	50.00
	Specifications	25.00
	Design Standards	25.00
	Flood Plain Maps	10.00
	Zone Change Applications:	
	Acre or Less	300.00
	1.01 to 5 Acres	400.00
	5.01 or More	500.00
	Board of Adjustment Applications	200.00

<b><u>DEPT.</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>FEE</u></b>
	Subdivision Filing Fees:	
	Preliminary Plat (per plat)	200.00
	+ (per lot)	10.00
	Final Plat (per plat)	200.00
	+ (per lot)	10.00
	Replat (per plat)	200.00
	Site Development Plan (per plan)	200.00
	Comprehensive Plan	100.00
<b>0802</b>	<b>INSPECTION SERVICES</b>	
	<b>FOOD SERVICE PERMIT</b>	
	Food Service Permit:	
	Inspection (Annual)	200.00
	Pre-opening	50.00
	<b>BUILDING PERMIT FEE SCHEDULE</b>	
	General Construction Permit Fees:	
	Value \$1.00 to \$500.00: flat fee	25.00
	Value \$501.00 to \$2,000.00: minimum	24.00+
	pro-rated for each \$100.00 above \$500.00	3.00
	Value \$2,001.00 to \$25,000.00: minimum	70.00+
	pro-rated for each \$1,000.00 above \$2,000.00	14.00
	Value \$25,001.00 to 50,000.00: minimum	392.00+
	pro-rated for each \$1,000.00 above \$25,000.00	10.00
	Value \$50,001.00 to \$100,000.00: minimum	642.00+
	pro-rated for each \$1,000.00 above \$50,000.00	7.00
	Value \$100,001.00 to \$500,000.00: minimum	992.00+
	pro-rated for each \$1,000.00 above \$100,000.00	6.00
	Value \$500,001.00 to \$1,000,000.00: minimum	3,392.00+
	pro-rated for each \$1,000.00 above \$500,000.00	5.00
	Value \$1,000,001.00 and up: minimum	5,892.00+
	pro-rated for each \$1,000.00 above \$1,000,000.00	4.00
	Inspections Outside of Normal Business Hours (per hour)	50.00
	Certificate of Occupancy Inspection	25.00
	Demolition Permit	25.00
	Structure Relocation Permit	25.00
	<b>MOBILE HOME INSPECTION</b>	25.00
	<b>ELECTRICAL PERMIT FEES</b>	
	For Issuing Each Permit	25.00
	For Issuing the Following Permits:	
	Installation of Service:	
	Up 600 volts - residential	6.00
	- commercial	12.00
	Over 600 volts	17.00
	Equipment Motors:	
	0 - 10 H.P.	3.00
	11 - 50 H.P.	4.00
	50 - 100 H.P.	5.00
	Over 100 H.P.	6.00

<b><u>DEPT.</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>FEE</u></b>
	Appliances	3.00
	Swimming Pools	8.25
	Other	4.00
	Re-inspection Fee	4.00
	License Reciprocity Letter	6.00
	<b><i>Penalty.</i></b> In case any work, for which a permit is required by this chapter, is started prior to obtaining said permit, the fee above shall be doubled. The payment of such doubled fee shall not relieve any person from fully complying with the requirements of this chapter in execution of work nor from other penalties prescribed herein.	
	<b>PLUMBING PERMIT AND LAWN SPRINKLER FEES</b>	
	For Issuing Each Permit	25.00
	For Each Fixture or Opening to Receive Waste	3.00
	Building Sewer	5.00
	Water Heater	3.00
	Gas Piping Systems	4.00
	Gas System Test	4.00
	Industrial Waste Pre-Treatment Interceptor	6.00
	Water Service Line	4.00
	Installation, Alteration & Repair of Water Piping or Water Treating Equipment	3.00
	Repair or Alteration & Repair of Water Piping or Water Treating Equipment	3.00
	Repair or Alteration of Drainage or Vent Piping	3.00
	Lawn Sprinkler System	3.00
	Installation of Backflow Prevention	3.00
	Grease or Sand Trap	6.00
	Other	4.00
	Re-inspection Fee	4.00
	<b>MECHANICAL PERMIT FEES</b>	
	Permit Issuance:	
	For the Issuance of Each Permit	30.00
<b>0803</b>	<b>CODE ENFORCEMENT SERVICES</b>	
	Health and Sanitation Administrative Fees	
	1 <sup>st</sup> Violation	25.00
	2 <sup>nd</sup> Violation	50.00
	3 <sup>rd</sup> Violation	100.00
<b>3000</b>	<b>WATER FUND</b>	
	Water Rates:	
	Minimum Bill (0 gallons used)	
	5/8" and 3/4" Meter	11.00
	1"	24.29
	1 - 1/2"	51.57
	2"	89.76
	3"	196.87
	4" & larger	351.63

<u>DEPT.</u>	<u>DESCRIPTION</u>	<u>FEE</u>
	Plus Volume Charge--per 1,000 gallons	3.00
	Multifamily Billing:	
	70% of Number of Living Units (per unit)	8.40
	Plus Volume Charge--per 1,000 gallons	3.00
	Residential Surcharge (May - September) over 12,000 gal	1.00
	over 25,000 gal	3.00
	over 50,000 gal	4.00
	Outside City Limits	115%
	Customer Deposits:	
	Residential	100.00

Residential deposits shall be made either:

- (a) in cash at the time of making application; or
- (b) one-third to be paid in cash at the time of making application and the remaining two-thirds to be billed on the first two months billing; or
- (c) an applicant for residential connection may present a letter of credit from applicant's most recent utility company which represents a satisfactory payment history for at least twelve (12) months preceding the date of application. To be satisfactory, the letter must not indicate that the applicant has been advised of late payment more than two (2) times during the period.
- (d) Any customer whose account has been active for twelve (12) months and has not been advised of a late payment during that period, shall be entitled to their deposit for utility service being applied to the account balance or refunded by check within thirty (30) days.

Commercial 2X monthly usage

For commercial connections:

- (a) a service deposit shall be required which shall be equal to an estimate of the cost of sixty (60) days utility service, with a one hundred dollar (\$100.00) minimum deposit. The amount of the deposit shall be estimated by the utility billing clerks or his or her authorized representative. Where billing figures for a comparable establishment are not available to establish the deposit for a commercial connection, the utility billing clerks shall estimate a two-month billing based upon information received from the applicant. The utility office shall review the estimate and within the first three



**DEPT.****DESCRIPTION****FEE**

months make the appropriate adjustment in the deposit amount.

- (b) Commercial deposits shall be made in cash. The Director of Finance or his or her authorized representative may authorize an alternative method of deposit for commercial accounts on a case by case basis
- (c) When and if it is found that the deposit required and is collected in accordance with the above schedule is not sufficient to protect the City from losses that may occur over a period of two (2) months, the Director of Finance may, at his or her discretion, require an additional cash deposit, or may require an additional deposit if for any reason the amount of the deposit becomes less than the originally required under the schedules hereinabove set forth.

A customer with an existing account established before October 1, 2005, will not be required to establish an additional deposit unless and until the customer's service is terminated for non-payment. In that event, the deposit requirements of this section will apply.

**Basic Service Charges:**

Connection Fee	20.00
Transfer Fee	20.00
After 5:00 p.m. or weekends (additional)	20.00
Damaged Meter Charge	cost
Fire Hydrant Meter Deposit	800.00
Non-Pay Reconnect Fee	20.00
Check Read (each after 2 free annually)	5.00
Temporary Service (72 Hours)	20.00+cost
Temporary Cut-Off for Repair	20.00
Leak Test (each after 2 free annually)	5.00

**Water Tap Charges:**

5/8" and 3/4" Taps	350.00
1" Tap	445.00
1 - 1/2" Tap	844.00
2" Tap	1,163.00

Street Boring Charge (per linear foot)	10.00
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**Sewer Rates:**

Minimum Bill (0 gallons used)	8.77
Plus Volume Charge--per 1,000 gallons	2.43

**Multifamily Billing:**

70% of Number of Living Units (per unit)	8.77
Plus Volume Charge – per 1,000 gallons	2.43

Residential Winter Months Averaging (December, January, February)

<b><u>DEPT.</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>FEE</u></b>
<b>3100</b>	<b>SEWER FUND</b>	
	Outside City Limits	115%
	Sewer Tap:	
	4" Tap	188.00
	6" Tap	250.00
	Charges for Industrial Pretreatment:	
	Compliance Sampling (in house)	
	BOD (per pound)	.016
	TSS (per pound)	.15
<b>3200</b>	<b>STORMWATER DRAINAGE</b>	
	Single Family Residential Properties (per property/per month):	
	0-5,000 sq. ft.	2.00
	5,001-21,780 sq. ft.	3.00
	Over 21,780 sq. ft.	4.00
	Commercial and all other properties (per property/per month):	
	Equivalent Residential Units (ERU):	
	Minimum	3.00
	Or Land Area (sq. ft.)/6,000 x 1.7 x	3.00
	Agriculture or undeveloped	Exempt
<b>5001</b>	<b>SANITATION SERVICES</b>	
	Residential (2 x per week)	9.00
	Commercial:	
	Hand Pick-up (1 x per week)	11.78
	Poly Carts (1 x per week)	15.11
<b>CONTAINER</b>		<b>Weekly frequency of Pick-ups</b>
<b>SIZE</b>	<b>1X</b> <b>2X</b> <b>3X</b> <b>4X</b> <b>5X</b> <b>6X</b>	<b>EXTRA PICK-UPS</b>
2 YARD	\$49.42	\$30.00
3 YARD	67.51    \$90.50    \$137.99    \$181.35    \$224.72	35.00
4 YARD	74.05    106.43    187.27    252.32    317.37    \$ 382.42	40.00
6 YARD	87.76    132.72    231.72    310.47    389.32    469.32	50.00
8 YARD	99.19    181.61    269.75    360.21    453.41    545.24	60.00
Landfill:		
	Minimum	6.50
	Per Cubic Yard	6.50
	Bulky Items (Each)	6.50
	Inadequate Containment	fee doubled
	Brush Only (per cubic yard)	6.00
	Roofing Materials (per cubic yard)	13.00
<b>3001</b>	<b>AIRPORT</b>	
	Airport Hangars (per month):	
	North side	125.00
	South side	175.00
	Small Corner	185.00
	Large Corner	200.00
	Monthly Aircraft Tiedown/Parking	15.00
	Fuel Tax (per gallon)	.08
	Commercial Land Lease (per square foot)	.10

**Page reserved for ordinance adopting the budget.**

**Page reserved for ordinance adopting tax rate.**

# Advisory Boards and Commissions

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In addition to the permanent advisory boards and commissions listed, the Council also appoints temporary advisor committees from time to time to address specific, short term issues. The 2005 Membership of Advisory Boards and Commissions include:

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**Airport Advisory Board.** Studies and makes recommendations to the City Council regarding operations and facility improvements of the municipal airport. Ensures that the municipal airport is efficiently and adequately meeting the needs of the City and the air transportation industry.

Bill Chandler  
Frank Burke  
Richard Abila  
Bethel Baker

Dennis Graham  
Jubel Caldwell  
David Douglass  
Susan Hutchins

Dana Brinkley  
Rick Tennison  
Hardy Hampton

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**Zoning Board of Adjustment.** Hears and decides appeals that allege that there was an error in any order, requirement, decision or determination made by a City administrative officer, department or board. Also acts on applications that are submitted for a variance or a special exception to City zoning regulations.

Don Mayo  
Vernon Sweeney

Jo Ann Phillips  
Lloyd Jones

Vacant

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**Building Board.** Hears and renders decisions on rulings by City building inspectors or officials in regards to code interpretation, enforcement and substandard housing or structures within the City.

David Jacquess  
Danny Phillips

Fred Parker  
Steve Bowman

Eddie Caudle

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**Electrical Board.** Hears and renders decisions on rulings by City building inspectors or officials in regards to code interpretation, enforcement and substandard electrical work within the City.

Johnny Davis  
Richard McDonald

John Bragg  
Kenneth Howell

Steve Jenkins

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**Western Heritage Committee.**

Thomas Kennedy  
Tracy Kennedy

John Walker  
Doug Montgomery

Darla Doty

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**Parks and Recreation Advisory Board.** Recommends, to the City Council, uses of parkland and parks/recreation facilities and improvements in programs, activities and facilities to meet community recreation needs and interests.

Cary Strohmeyer  
Jerry Land  
Mickey O'Dwyer

Marcy Tanter  
Nancy Golightly

Mike Scott  
Dennis Jones

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**Planning and Zoning Commission.** Studies and reviews plans and recommends to the City Council action to be taken in regard to City growth and development and comprehensive community planning. Also, makes recommendations and acts as a hearing board on zoning requests. Drafts new development regulations and conducts periodic review of plans and regulations.

Don Douglas  
Jason Lovell  
Matt Harpole  
Dave Shepherd

Jerry Warren  
Julie Tennyson  
Vance Wade

J. Bryan Davis  
James Wood  
Deanna Glasgow

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**Dangerous Buildings Abatement Board.** Hears and renders decisions on rulings by City building inspectors or officials in regards to code interpretation and enforcement on substandard structures within the City.

Brad Chilton  
Vacant

Michael D. Stephens  
Vacant

Vacant

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**Plumbing Board.** Hears and renders decisions on rulings by City building inspectors or officials in regards to code interpretation and enforcement on substandard plumbing work within the City.

Steven Forbis  
J. D. Walker  
Bobby Mangrum

Clarence Young  
Brent Bledsoe

Larry Graham  
Dan Rivers

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**Senior Citizen Advisory Board.** Recommends to the City Council action to be taken in regard to facilities and improvements in programs, activities and facilities to meet community senior citizen needs and interests.

Nicki Jones  
Marian Hilburn

Tom Konz  
Kathleen Evans

Trina Geye

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**Library Advisory Board.** Recommends to the City Council action to be taken in regard to facilities and improvements in programs, activities and facilities to meet library needs and interests.

Annette Albrecht  
Gene Oliver  
Janis Petronis

Dr. Robert Walker  
Patricia Maxey

Eliose Horak  
Margie Derrick

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**Water Conservation Committee.** Studies water usage and capacity recommends to the City Council action to be taken in regard to water conservation efforts.

Davis Waggoner  
Dr. Carol Thompson

Mark Miller  
Dr. David Weindorf

Dr. Boyd Collier



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# Budget Glossary

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The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To help the reader of the 2005-06 Annual Budget document to better understand these terms, a budget glossary has been included.

**Account:** A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

**Accounting System:** Records and procedures which are used to record, classify and report information on the financial status and operations of the entity.

**Accrual Basis of Accounting:** A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

**Activity:** A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. See also **Function**.

**Ad Valorem Taxes:** In proportion to value. A basis for levy of taxes upon property. See **Property Taxes**.

**Amended Budget:** Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

**Appraised Value (Assessed Valuation):** The value of real and/or personal property assigned by the assessor as a basis for the levying of property taxes. (Property values are established by the Erath County Tax Appraisal District.)

**Appropriation:** An authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes.

**Assets:** Resources owned or held by the City, which have a monetary value.

**Authorized Positions:** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance:** This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**Base Budget:** Cost of continuing the existing levels of service in the current budget year.

**Bond:** A long-term IOU or promise to pay a sum of money (the face amount of the bond) on a specific date(s) (the bond maturity date) at a specified interest rate.

**Bonded Debt:** That portion of indebtedness represented by outstanding bonds.

**Bond Ordinance:** An ordinance or resolution authorizing a bond issue.

**Bond Refinancing:** The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget:** An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.



**Budget Calendar:** The schedule of key dates which the City follows in the preparation and adoption of the budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

**Budget Message:** The opening section of the budget which provides the City Council and the public with a summary of the most important aspects of the budget, changes from previous years and views and recommendations of the City Administrator.

**Budget Ordinance:** The official enactment, by the City Council, to legally authorize the City Staff to obligate and expend the resources of the City.

**Capital Improvements Program (CIP):** A long-range plan for providing the capital outlays necessary to ensure that adequate services are provided the residents of the City. The plan includes improvements to, or the acquisition of, structural improvements and major equipment purchases.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition and/or the construction of major capital facilities or equipment.

**Capital Outlays:** Expenditures for items which have a useful life in excess of one year and a purchase cost of at least \$1,000. Included in this category is the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

**Cash Basis of Accounting:** The basis of accounting in which transactions are recorded when cash is either received or disbursed.

**Cash Management:** The proper management of the cash necessary to pay for government services while investing temporary, idle, excess cash in order to earn interest revenue.

**Certificates of Obligation (CO's):** Bonds that finance a variety of public improvement projects which can be backed by general revenues, backed by a specific revenue stream, or a combination of both. Certificates of obligation will be used to fund capital assets where bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. This type of bond generally does not require voter approval.

**City Charter:** The document that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**Current Taxes:** Taxes that are due within one year.

**Debt Service Fund:** The fund used to account for the payment of principal and interest on all long-term debt.

**Delinquent Taxes:** Real or personal property taxes that remain unpaid on or after February 1<sup>st</sup> of each year upon which penalties and interest are assessed.

**Department:** A major administrative organizational unit of the City, which indicates overall management responsibility of one or more activities.

**Deficit:** The excess of expenditures over revenues during an accounting period.

**Depreciation:** The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

**Encumbrance:** The commitment of appropriate funds to purchase an item or service. To encumber funds means to set aside or commit funds for specified future expenditure.

**Enterprise Fund:** A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Erath County Appraisal District:** An entity established by the State of Texas to ensure uniform property appraisals for all taxing entities in Erath County.

**Expenditure:** Funds spent in accordance with the budgeted appropriations on assets or goods and services obtained.

**Expenses:** A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**Fiscal Year:** A 12-month period to which the annual operating budget applies. (The City of Stephenville has established October 1 through September 30 as its fiscal year.)

**Fixed Asset:** Assets of a long-term character, which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture and other equipment.

**Franchise Fee:** A fee paid by public service businesses for the use of City streets, alleys and property in providing their services to the citizens of the City. Services requiring franchises include electricity, telephone, natural gas, cable television, sanitation, taxicab, water and wastewater.

**Full Faith and Credit:** A pledge of the general taxing power of the City to repay debt obligations (the term typically used in reference to bonds.)

**Full Time Equivalent (FTE):** A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or full value of one for a full-time position.

**Function:** A group of related activities aimed at accomplishing a major service for which the City is responsible. For example, public safety is a function.

**Fund:** An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

**Fund Balance:** The excess of assets over liabilities and reserves.

**General Fund:** The fund established to account for those resources devoted to financing the general administration of the City and traditional services provided to citizens. Service activities include fire and police protection, streets, drainage, park maintenance and recreational activities.

**General Ledger:** A listing of various accounts, which are necessary to reflect the financial position of a fund.

**Generally Accepted Accounting Principles (GAAP):** The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**General Obligation Bonds:** Bonds that finance a variety of public improvement projects, which pledge the full faith, credit and taxing power of the City. This type of bond requires voter approval.

**Grants:** Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

**Impact Fees:** Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or debt service relating to capital projects.

**Infrastructure:** Roads, bridges, curbs and gutters, street, sidewalks, drainage systems, lighting systems, water lines, wastewater lines and other improvements that are installed for the common good.

**Intrafund Transfers:** Funds transferred from one fund to another fund for specific purposes: i.e., debt service, reimbursement for services.

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

**Investments:** Securities purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

**Invoice:** A bill requesting payment for goods or services by a vendor or other governmental unit.

**Levy:** To impose taxes, special assessments, or service charges for the support of City activities.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

**Line-Item Budget:** A budget prepared along departmental lines that focus on what is to be bought.

**Modified Accrual Accounting:** A basis of accounting in which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting technique is combination of cash and accrual accounting since expenditures are immediately incurred as a liability, while revenues are not recorded until they are actually received.

**Object of Expenditure:** An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Objective:** Desired output oriented accomplishments, which can be measured and achieved within a given time frame.

**Operating Budget:** Operating budgets serve many purposes within a governmental entity, but they have two primary purposes: (1) to plan the services that are going to be offered during the coming year and set priorities; (2) to conform with legal requirements to ensure that expenditures do not exceed those appropriated. Operating budgets are also called Annual Budgets. See **Budget**.

**Ordinance:** A formal legislative enactment by the governing board of a municipality.

**Pay-as-you-go Basis:** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Measure:** Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personnel Costs:** Costs related to compensating employees including salaries, wages, insurance, payroll taxes and retirement contributions.

**Property Tax:** Ad valorem tax levied on both real and personal property according to the property's valuation and the tax rate.

**Real Property:** Property classified by the State Property Tax Board including residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas and other mineral reserves.

**Refunding Bonds:** Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

**Reserves:** An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

**Resolution:** A special or temporary order of the City; an order of the City requiring less legal formality than an ordinance.

**Retained Earnings:** The equity account reflecting the accumulated earnings of the Proprietary Funds.

**Revenue:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues and interest income.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from a revenue enterprise or project, pledged as the funding source before issuance.

**Services:** Operational expenses related to professional or technical services and other outside organizations.

**Special Assessment:** Charges imposed against property because that property receives a special benefit by virtue of some public improvement, separate and apart from the general benefit accruing to the public at large.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**Supervisory Control and Data Acquisition (SCADA):** Electronic monitoring of water pump stations, sewer lift stations, pumps and motors at the wastewater treatment plant.

**Surplus:** The excess of the assets of a fund over its liabilities, or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Fund Balance.

**Tax Base:** The total value of all real, personal and mineral property in the City as of January 1<sup>st</sup> of each year, as certified by the Erath County Appraisal District. The tax base represents net value after all exemptions.

**Tax Levy:** The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**Tax Levy Ordinance:** An ordinance by means of which taxes are levied.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base; for example, 44 cents per \$100 of assessed valuation of taxable property.

**Tax Roll:** The official list showing the amount of taxes levied against each taxpayer or property.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund.

**User Charges:** The payment of a fee for a direct receipt of a public service by the party benefiting from the service.

**Unencumbered Fund Balance:** For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund available for allocation.

**Unreserved Fund Balance:** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Unreserved Fund Balance:** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Working Capital:** For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.